



**REPORT
OF THE
COMMISSION OF INQUIRY
INTO THE
AFFAIRS OF THE
BHARAT SEVAK SAMAJ**

(VOLUME XI)

Chairman

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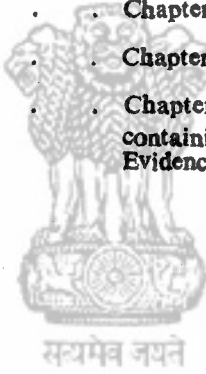
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ANDHRA PRADESH

The Commission will now discuss the construction activities of the Bharat Sevak Samaj in Andhra Pradesh which was principally in connection with the Nagarjunsagar Project but the activities were extended to the districts of both Telengana and Andhra regions.

Hyderabad—Nagarjunsagar, Andhra Pradesh

28.2 The Nagarjunsagar Project was originally known as Nandikunda Project and the construction activities of the Bharat Sevak Samaj started in that project in Andhra Pradesh. The files of the Bharat Sevak Samaj show that Mr. G. L. Nanda, the then Minister for Irrigation & Power asked Mr. M. D. Mithal, I.S.E. (retired), Adviser in the Ministry of Irrigation & Power to visit Hyderabad to explore the prospects of the Samaj in Nandikunda Project. On December 29, 1955 Mr. Mithal wrote to the Convenor of the Hyderabad Pradesh Bharat Sevak Samaj, Mr. M. Narsing Rao, to collect certain relevant information. This letter also shows that before that letter Mr. Mithal had already met the Administrator of the Project, Mr. Chakravarti, I.C.S. The Convenor then met the Minister for Public Works Department and Labour in the State at his residence on the 4th January, 1956 where there were also present the Deputy Minister, P.W.D. and Labour, the Administrator Mr. Chakravarti, the Chief Engineer, Dam Construction, Mr. Jaffar Ali, the Chief Engineer, Canals, Mr. Shiv Raj and the Convenor Mr. Narsing Rao.

28.3 On February 3, 1956, Mr. M. D. Mithal met the Chief Minister where the Minister for P.W.D. and Deputy Minister, P.W.D. and three officers of the Public Works Department were present as also the representative of the Bharat Sevak Samaj and the following three questions were sought to be raised for settlement:—

- (1) Advance of 25% to be made to the Samaj;
- (2) Reasonable rates to be given to the Samaj without any tenders; and

- (3) the work was to be spread over to enable the Samaj to take up the largest proportion of the people available for work.

28.4 On the 28th April, 1956 the Administrator of the Control Board Mr. Chakravarti wrote to Mr. Mithal that the works for execution during 1956-57 which could be allotted to the Samaj were excavation work on the right bank canal, excavation work in certain stretches of the left bank canal, stock-pilling of sand at the river bank, ballast at the quarry and work on the Railway embankment in connection with the dam. Thereupon Mr. Mithal wrote to the Convenor of the Bharat Sevak Samaj, Hyderabad to get the sites inspected by the local engineers and choose convenient stretches. On June 25, 1956 Mr. Mithal himself went to Hyderabad and settled financial and other arrangements with the Nagarjunsagar Control Board vide their letter dated July 9, 1956. The main features of these arrangements were that the Bharat Sevak Samaj would take up convenient stretches for excavation on miles between Mile 12 and 14; tenders which had been called for these stretches would be withdrawn; the work was to begin on August 15, 1956 and completed in three years; advances to the extent of 25% of the season's work were to be given to the Samaj; no security or earnest money was to be required from the Samaj; the advances would be repaid at the end of the season; the Samaj would maintain accounts and particulars of advances; work would be split up into chain length and payments would be made to the Samaj and in turn the Samaj would make payment to individual workers. Further on the left bank there was to be a system of payment through reaches which were to be excavated; on the right bank canals payments would be made in accordance with the classification of the soil; water supply, sanitation and medical arrangements would be the responsibility of the project authorities and huts and cultural amenities would be provided by the Samaj, the Bharat Sevak Samaj will open co-operative shops for the benefits of the workers and all these arrangements would be

subject to review from time to time by the Development Committee or one of its sub-committees.

28.5 The first work contract given to the Bharat Sevak Samaj in the Nagarjunsagar Project was for the excavation of 3 miles of the canal between miles 12 to 14 but the whole reach was not given to the Samaj. The value of that work was about Rs. 15 lakhs. Subsequently further works were allotted by the Project authorities the total value of which was Rs. 50,85,556.00 and the duration of the work was 1956 to 1966.

28.6 The Central Construction Service recognised Eight units with an upper limit of the value of the works. These were—Andhra Pradesh Construction Committee up to Rs. 5 lakhs and Nagarjunsagar Project Construction Committee and similar committees at Anantapur, East Godavari, Karimnagar, Medak, Srikakulam and West Godavari upto Rs. 1 lakh worth of work.

28.7 The files also show that besides these units there were other units in the District of Mahabubnagar, Nalgonda, Nizamabad, Warangal, Khammam, Cuddapah and Adilabad from 1959 to 1961.

28.8 A statement has been prepared showing the position of works executed in Andhra Pradesh by the Bharat Sevak Samaj and is marked Table 28-A. A summary of this Table is given in Table 28-B. That gives all the details but briefly stated the value of the contracts taken up and the number of works taken up by the units were as follows:—

Unit	No. of works taken up	Value of contracts in Rs.
1. Nagarjunsagar Construction Unit	14	50,85,556.00
2. Andhra Pradesh Construction Service including its Tirumalai Tirupati Devasthanam Unit	11	24,25,960.96
3. 6 approved district units at East Godavari Medak, Anantapur, Karimnagar, West Godavari, Srikakulam	51	9,22,699.07
4. 7 unapproved units at Mahabubnagar, Nalgonda, Nizamabad, Warangal, Khammam, Adilabad, Cuddapah	140	24,06,244.00
	216	1,08,40,460.03

28.9 Out of these 216 works audited and unaudited accounts have been produced of which 22 are audited as follows:—

Name	Period	No. of works	Value of work done as per accounts
1. Nagarjunsagar	26-10-56 to 30-9-66	14	32,12,339.99
2. Tirumalai Tirupati Devasthanam Unit	3-8-64 to 31-3-66	6	2,77,043.85
3. Andhra Pradesh Construction Service.	upto 31-3-66	2	58,362.49
		22	35,47,746.33

28.10 For 26 works unaudited accounts have been produced. The details of these 26 works are as follows:—

Name	No. of works	Value of work done (Rs.)
1. Medak	6	62,415.11
2. West Godavari	2	46,298.00
3. Mahabubnagar	5	60,272.00
4. Adilabad	10	5,45,965.88
5. Anantapur	1	564.00
6. East Godavari	1	21,829.30
7. T. L. C. work at Suryapet Nalgonda (Pradesh work)	1	49,777.50
	26	7,87,121.79

28.11 Even in respect of Nagarjunsagar Construction work and Pradesh Construction Service these accounts are not complete. It may be a repetition but it may again be stated that audited accounts are available for 22 works only and unaudited accounts for 26 works making a total of 48 works and in respect of 168 works there are no accounts whatsoever. The value of these 48 works was Rs. 43,34,868.12. It may be mentioned that in respect of works for which no accounts have been produced payments were received in respect of some of them upto 1966 although the information given to the Commission is upto the year 1964 and the value of the work executed was Rs. 16,54,017.57 making a total for 216 works to be Rs. 59,88,885.67.

28.12 The affidavit of the Andhra Pradesh Government shows that the outstanding advances on the works of the Andhra Pradesh

Government and that given by the Tirumala Tirupati Devasthanam comes to a total of Rs. 2,84,667.46.

28.13 On October 16, 1958 the Andhra Pradesh Government issued orders for giving the following concessions to be Bharat Sevak Samaj:—

1. Allotment of Minor Irrigation Works upto Rs. 25,000/- in the Telengana Area on negotiation basis without tenders.
2. Payment of advance to the extent of 10% of the estimated cost.
3. Recovery of the advances @ 20% on each bill.
4. Exemption from earnest money and security deposit, and
5. the Samaj was to execute the work at 5% less than the estimated rates.

28.14 This appears to have been the arrangement in the beginning and it was vari-

ed for Nagarjunsagar Project in the manner which has already been stated.

28.14A. It is significant to say that on July 19, 1961 the Prime Minister addressed the Chief Ministers of all the States asking them to utilise the agency of the Bharat Sevak Samaj in the matter of construction works and the Planning Commission also wrote to the Chief Secretaries of the States to the same effect. Thereupon on December 29, 1961 concessions were extended for all the construction works to the Samaj including the roads and buildings.

Loans

28.15 The Planning Commission sanctioned loans totalling Rs. 7 lakhs in favour of the Andhra Pradesh Bharat Sevak Samaj through the Andhra Pradesh State Government and the affidavit of the State Government shows that the total amount on account of principal and interest due from the Samaj as on 31st July, 1972 was Rs. 7,21,552/-. The details of the payments and repayments are as follows:—

Sl. No.	Amount	Principal repaid	Principal due as on 31-3-71	Interest due as on 31-3-71	Total
	Rs.	Rs.	Rs.	Rs.	Rs.
1.	1,38,000	82,800.00	55,200.00	17,388.00	72,588.00
2.	1,62,000	64,800.00	97,200.00	30,618.00	1,27,818.00
3.	1,50,000	30,000.00	1,20,000.00	37,800.00	1,57,800.00
4.	2,50,000		2,50,000.00	1,23,542.00	3,73,542.00
	<u>7,00,000</u>	<u>1,77,600.00</u>	<u>5,22,400.00</u>	<u>2,09,348.00</u>	<u>7,31,748.00</u>
				Deduct amount realised by way of machinery of B.S.S.	10,156.00
					<u>7,21,552.00</u>

Upto that date the machinery for which this loan was largely meant and which was taken in possession by the Government was Rs. 5,750.00. This was at Tirupati. Out of the machinery at Nagarjunsagar, machinery worth Rs. 94,720/- was ordered to be seized and sold but this has not been done and the evidence shows that it is lying with one Mr. Rama Reddy.

28.16 Mr. V. Kondal Rao, who was the Ex-Resident Officer of the Nagarjunsagar Left Canal Project, has written from Nalgonda stating that the machinery had been lying for

six years exposed to the rain and sun and had, therefore, considerably deteriorated in value and one of the reasons given by him for the losses was the non-payment of dues by the Government which resulted in delaying payments to labour and dealers. He also wrote that in spite of his writing repeatedly to the Samaj nobody had taken any interest or taken possession of the machinery.

28.17 Besides this loan the Pradesh Bharat Sevak Samaj took a loan of Rs. 1,45,000/- from the Central Bharat Sevak Samaj, Construction Service. This money came out of

the loan which that unit had taken from the Irrigation & Power Ministry. Out of this Rs. 1 lakh has been repaid to the Central Samaj but the rest is still outstanding.

Financial Results

28.18 Out of 216 works which were undertaken by the Samaj not all of them were completed and as already stated accounts have been produced for 48 of them out of which 22 are audited accounts and 26 are unaudited. The loss incurred by the Samaj in these 48 works was Rs. 3,95,848.89. Table 28-D gives the financial position of these 48 works in which the above-mentioned loss has been worked out and the details of these works are in Table 28-C. Both these statements are attached hereto.

28.19 The following gives the items of loans and advances and also after the losses are taken into account, the balance of moneys which should be with the Samaj:—

	Rs.
1. Balance of the principal and interest of the loan taken from the Planning Commission through the Andhra Pradesh Government	7,21,552.00
2. Amount outstanding out of the advances received from the State Public Works Department and T. T. Devasthanam	2,84,667.46
3. Principal of the loan received from the Central Construction Service outstanding	45,000.00
Total	10,51,219.46
4. Net loss of the 48 works for which accounts have been produced	3,95,848.89
Net	6,55,370.57

It may be noted that the loans and advances have been calculated upto March 31, 1972 but the net loss of 48 works is for varying periods upto September 30, 1966 as there are no accounts prepared thereafter.

28.20 As loans and advances have not been repaid, the whole of the amount totalling Rs. 6,55,370.57 remains to be accounted for by the Pradesh Bharat Sevak Samaj and the profits, if any, which may have been made by the District Units in respect of 168 works have not been produced and therefore they cannot be taken into consideration and they have also to be accounted for. In the absence of

accounts it is not possible for the Commission to give a finding as to what has happened to the large sum of Rs. 6,55,370.57 and where it has gone.

Machinery

28.21 The accounts of the different units including that of Tirumalai Tirupati Construction Project show the depreciated value of the machinery to be Rs. 100,923.31 in respect of 48 works for which the accounts have been produced. Item 13 in Table 28-D gives the total value of the machinery after depreciation. The affidavit of the Andhra Pradesh Government shows the value of the machinery taken in possession by them to be Rs. 14,764 but whether it is depreciated value or market value is not clear. In any case when it was sold the amount realised by the Government was Rs. 5,750. Mr. Kondal Rao, Ex-Resident Officer of the Nagarjunasagar Project now at Nalgonda has sent a letter to the Commission saying that he is too old to appear personally before the Commission and that he had been asking the Pradesh Officers to take possession of the machinery which was lying with one Mr. Rama Reddy at Miryalguda and nobody had taken any notice of his plaintive appeals for the protection of the machinery.

28.22 One of the items of machinery which was hypothecated with Government as security for loans was a 5 H.P. Kirloskar Oil engine with a generator and two 500 cft. capacity water tanks. On July, 20, 1966 they were brought from Validanda Camp to headquarters office of the Bharat Sevak Samaj which is shown by a note of Mr. K. Hanumantha Rao, Organiser of Construction Service of the Andhra Pradesh, Bharat Sevak Samaj that as Mr. R. Sultan required the two 500 cft. capacity water tanks for his personal use, they may be given to him on an annual hire of Rs. 150/-. The condition being that the tanks would be returned whenever required by the Samaj. These were given by the Chairman of Andhra Pradesh Bharat Sevak Samaj *vide* his note dated July 30, 1966. This note is marked Exhibit Andhra Pradesh Witness 23/1. These tanks were received by Mr. Sultan AP W 23 Secretary of the Pradesh Bharat Sevak Samaj on July 30, 1966. He admitted that he had taken possession of the two tanks but when asked if the rent was Rs. 150/- per annum and he had paid it, at first he replied that he forgot about the rent but it might be Rs. 150/- and then he said he must have paid it but he produced no receipts although he undertook to search for them and send to the Commission. Mr. Sultan op

15-12-1972 sent to the Commission a copy of the letter dated 12-1-1970 addressed by Mr. Kallur Subba Rao, Chairman, State Lok Karya Kshetra and Jan Jagaran Committee to Mr. R. Nabi Rasool of M/s. Royalla Agencies, Distributors for I.O.C., Hyderabad which shows the following payments as hire of the two tanks upto 31-12-1969 received through his brother :—

1. 1-1-67 for the half year of 1966 Rs. 75.00
2. 15-1-68 for the half year of 1967 Rs. 150.00
3. 1-1-70 for the year 1968-69 . . . Rs. 300.00

The letter also shows that the firm wanted to return the tanks to the Samaj but there was no space in the office of the Samaj to store them and the Chairman of the State Bharat Sevak Samaj asked Mr. Rasool to keep them in his premises so that the Samaj could take them back whenever required.

There is no evidence that the Tanks were returned to the Samaj by M/s. Royalla Agencies.

28.23 With regard to the Kirloskar Oil Engine and an old jeep and a tractor the statement of Mr. Sultan, A. P. Wit. 23, was that the Government asked the articles to be handed over to it as they were hypothecated with the Government, the Ex-Pradesh Chairman, Mr. M. Narsing Rao agreed and they were handed over to Government by Mr. M. Subba Rao who was Pradesh Organising Secretary. But unfortunately the gentleman who was asked to take possession and hand it over to Government died and the machines remained where they were. When asked where the machines were, Mr. Sultan stated that they were handed over by Subba Rao to Government and that they were not with him. There is some conflict of testimony on this point. Mr. M. Subba Rao, A.P. Wit. 19, stated that Mr. R. Sultan was in sole charge of the office and in that position he took possession of the machinery belonging to the Samaj.

28.24 Similarly there was a crusher belonging to the Central Samaj in possession of the Pradesh Bharat Sevak Samaj and it was Mr. Sultan who was negotiating with different people for its sale and before the sale it was given on monthly lease of Rs. 1,500/- but there is no proof that this money was realised. This crusher was evidently sold for Rs. 15,000 out of which Rs. 4,500 was paid as advance and the balance was to be paid later. Part of the balance was adjusted against repairs and the rest was paid—Rs. 8,000 by Mr. Mohammed Ibrahim to the late

Dr. B. Ramakrishna Rao, but no receipt had been produced before the Commission and Rs. 2,000 was paid to Mr. Hanumantha Rao and Mr. R. Sultan, A.P. W. 23. There is no receipt for that either nor has the cash book for that period been produced. So we are all left in a realm of conjecture and oral evidence of the receipt of payments which in the circumstances the Commission is unable to accept.

Loan assistance given to the Bharat Sevak Samaj of Andhra Pradesh.

28.25 There is a letter of the Andhra Pradesh Government dated 23rd March, 1961 which has been produced before the Commission. It shows that in December, 1960 and February 1961 the Andhra Pradesh Government was asked by the Planning Commission as to how much loan was required to be advanced to voluntary bodies. The reply of the Andhra Pradesh Government was that the details of the scheme of Public Cooperation were not known to it but a provision of Rs. 5 lakhs might tentatively be made in the budget for the year 1961-62.

28.26 On September 5, 1961, Mr. H. K. D. Tandon, Director, Planning Commission, wrote to the Deputy Development Commissioner, Andhra Pradesh to attend a meeting for considering a request for a loan by the Andhra Pradesh Government and he did attend a meeting under the chairmanship of Dr. A. N. Khosla, a Member of the Planning Commission. There was a note circulated by Tandon for considering at the meeting which showed the exact amount of work done by the Bharat Sevak Samaj in Andhra Pradesh, the value of which added up to a sum of Rs. 25 lakhs. Raja S. V. Jagannadha Rao, A.P. W. 17, Convenor of the Andhra Pradesh Bharat Sevak Samaj, also attended the meeting. This meeting was held on September 20, 1961 and was attended by Messrs J. L. Hathi, H. K. D. Tandon, A. N. Malhotra and a representative of the Finance Ministry of the Government of India and two representatives of Andhra Pradesh Government as also that of the Bharat Sevak Samaj. The Chief Engineer of Andhra Pradesh stated at the meeting that works of the value of Rs. 2.5 crores to Rs. 3.5 crores would be given to the Bharat Sevak Samaj in Nagarjunasagar Division and Dr. A. N. Khosla wanted other works under medium irrigation scheme of the value of Rs. 2.5 crores also to be allotted to the Samaj. Mr. Hathi said that the work should be given to the Samaj at 10 per cent below the schedule but Dr. Khosla said that it should be 10 per cent higher, i.e. at the prevailing rates.

28.27 Dr. A. N. Khosla on September 27, 1961, wrote to the Chief Minister, Andhra Pradesh, to give work to the Samaj at 10 per cent above the schedule rates and also a loan of Rs. 3 lakhs on works of the value of Rs. 40 lakhs. It appears that on the basis of this letter, works were entrusted to the Samaj in 1961-62 at 10 per cent. above the schedule rate.

28.28 To revert to the question of loan, Mr. H. K. D. Tandon pursued the matter with the Andhra Pradesh Government and on January 22, 1962 he wrote saying that the Planning Commission was prepared to pay Rs. 3 lakhs to Andhra Pradesh for being loaned to the Samaj. Thereupon, on February 27, 1962, the Andhra Pradesh Government applied for Rs. 3 lakhs' loan. Previous to this, on February 16, 1962, the Bharat Sevak Samaj had asked for a loan of Rs. 3 lakhs although by their letter of December 11, 1961, the Samaj asked for a loan of only Rs. 1.75 lakhs but later raised it to Rs. 3 lakhs. On March 12, 1962, the Planning Commission sanctioned the loan to the Andhra Pradesh Government for the specific purpose of being advanced to the Bharat Sevak Samaj, Andhra Pradesh subject to the conditions that—

- (i) no portion of the amount sanctioned as loan would be spent by the Andhra Pradesh Government for any other purpose except for being loaned to the Samaj;
- (ii) that the loan would be utilised for the execution of construction works in the State during 1961-62 onwards;
- (iii) that the Andhra Pradesh Government would ensure that the loans advanced would be utilised by the Samaj for the purpose of purchasing of machinery and equipment and for its constructional activities and for financing construction works;
- (iv) that the Samaj would be assured of sufficient works during the Third Plan period on the prevailing rates which were *prima facie* workable;
- (v) that the loan would bear an interest of 3.5/8% per annum which will be payable to Government of India and it would be repaid in five equated instalments and that Andhra Pradesh Government could charge an interest of 4.5% from the Samaj;

(vi) that the Government would get an agreement from the Samaj on a specimen form attached in respect of the loan;

(vii) that the Samaj would pay the loan in five annual equated instalments, the first instalment becoming payable a year after the loan was drawn by the Samaj and that the Government of Andhra Pradesh would take all suitable and reasonable safeguards for the recovery of loan sanctioned by them together with interest.

28.29 It may be emphasised that the proposal for the loan originated from the Planning Commission and not from the Samaj which is clear from the record of the meeting above referred to and the letters addressed to the Andhra Pradesh Government and that the Samaj, in the first instance, asked for a loan of Rs. 1.75 lakhs and later on increased it to Rs. 3 lakhs.

28.30 The Samaj was given a loan of Rs. 1.38 lakhs on August 4, 1962 but on September 28, 1962, Mr. H. K. D. Tandon wrote to the Andhra Pradesh Government asking them to release the full amount of Rs. 3 lakhs as the loan was given for a specific purpose. The balance of Rs. 1.62 lakhs was sanctioned by the Andhra Pradesh Government on March 16, 1963 and the Samaj was exempted from Stamp Duty on the hypothecation bond.

28.31 The amount of Rs. 1.38 lakhs received by the Samaj was credited in the account of Telengana Region Bharat Sevak Samaj and a note of the Accountant of the Pradesh Samaj shows its utilisation to be as follows :—

	Rs.
(i) Paid to G. Venkatiiah, Palmuri Labour Mukhaddam as advance .	48,000
(ii) Ditto	2,000
(iii) Ditto	16,000
(iv) Ditto	9,500
(v) Transferred to Miryal Guda. .	20,000
(vi) Loan repaid to Central BSS .	25,000
(vii) By way of appropriation of funds by Pradesh Office towards office building construction	17,500
TOTAL .	1,38,000

28.32 The second instalment of Rs. 1.62 lakhs was utilised as follows which is shown by a note of the Accountant dated March 6, 1965 :—

	Rs.
(i) Purchase of machinery	36,353.10
(ii) Advance towards purchase of machinery	16,791.00
(iii) Amounts utilised for reimbursement of machinery purchased prior to receipt of loan	72,335.86
(iv) Repayment of 1st instalment of loan	31,688.25
(v) Balance utilised towards working capital of Bharat Sevak Samaj Pradesh Office, Hyderabad for execution of contract works of Nagarjunsagar Project	1,42,831.79
TOTAL	3,00,000.00

28.33 The above will show that the loans were partly utilised for the repayment of the loan taken from the Central Bharat Sevak Samaj, partly for construction of an office building and partly for repayment of the first instalment of the loan taken from the Andhra Pradesh.

28.34 It is not shown as to how the amount of Rs. 20,000/- transferred to Miryalguda was utilised; nor is it clear how the large amounts of money were paid to Venkatiah, Palmuri Labour Mukkaddam.

28.35 It appears that another account was prepared by the Chartered Accountant which was got audited on January 30, 1964. According to the certificate given by the Chartered Accountant, part of the loan, i.e. Rs. 22,000/- was utilised as follows :—

Date	Vr. No.	Particulars	Cash Book Folio No.	Credit	Debit
				Rs.	Rs.
29-8-62	143	28-8-62 by advance for construction of office building	111		10,000.00
17-11-62	126	25-9-62 Ditto	185		5,000.00
4-7-63		To loan vide cheque dated 3-7-63 drawn in favour of Mr. K. Upandar Rao, A.O. on State Bank of Hyderabad, Pay Office	40/3	5,000.00	
				5,000.00	15,000.00
31-7-63	210	By repayment of loan	59/2		5,000.00
				5,000.00	20,000.00
					5,000.00
					15,000.00
2-1-64	3	By advance	127/2		9,500.00
8-1-64		To cash on cheque No. F. 859408 dated 8-1-64	126/2	2,500.00	
				2,500.00	24,500.00
					2,500.00
					22,000.00

28.36 All this shows that the loan was partly utilised for the purchase of new machinery and a large portion for the reimbursement of the cost of machinery already purchased and how the balance of Rs. 1,42,831.79 was utilised as working capital is not indicated in this account nor are there accounts co-related to the accounts of the Nagarjunsagar Project works.

28.37 The above figure of Rs. 22,000/- was as worked out up to March 31, 1964. Up to March 31, 1965, the amount comes to Rs. 23,500.00.

28.38 In the accounts of the General Branch of the Bharat Sevak Samaj, Andhra Pradesh, the amount shown as outstanding in favour of the Nagarjunsagar Unit was

Rs. 23,323.29 and the expenditure on the building construction was Rs. 20,360.36 and advances made to the Technical Director as Rs. 2,000/-. There is also another amount shown as advance to Madhavji, Contractor, which was Rs. 3,489.96.

28.39 It is not possible to verify the correctness of all these figures because the accounts of the Pradesh Office for subsequent years have not been produced and therefore whether this money was repaid or not cannot be ascertained nor is it possible to verify whether the advances made to Mr. Mohammad Ibrahim, Technical Director and to Madhavji, Contractor, were recovered or adjusted or what happened to them.

28.40 In this state of accounts, it is not possible to give a finding as to the proper utilisation of the moneys taken by the Samaj.

Sanction of a loan of Rs. 1.50 lakhs

28.41 A letter dated January 4, 1964 of Mr. V. P. Mithal, Financial Adviser to the

Planning Commission, to the Additional Development Commissioner, Andhra Pradesh shows that the Samaj had made a request for a further loan of Rs. 3 lakhs, for the Andhra Pradesh Unit. The Andhra Pradesh Government sanctioned the loan of Rs. 1.50 lakhs for works on the Nagarjunasagar Project and this loan was in turn sanctioned in favour of the Andhra Pradesh Government by the Planning Commission on July 17, 1964.

Utilisation of the Loan

28.42 The important conditions of the loan were that it was to be utilised solely for the purpose of purchasing machinery and equipment and for financing construction work at Nagarjunasagar project and within three months of the withdrawal of the money a satisfactory proof of its utilisation had to be furnished. The cash book and accounts of Andhra Pradesh unit show that the amount of Rs. 1.50 lakhs was utilised as follows:—

Sl. No.	Page of Cash Book of Pradesh construction Service, 1964-65	Date	Particulars	Amount (Rs.)
1	1	25-3-1964	Nagarjunasagar Construction Loan A/c	30,000.00
2	3	25-3-1964	Advance to Mahboob Nagar Distt. Unit	4,000.00
3	4	25-3-1964	Advances to MES work for construction of AOC Quarters	15,000.00
4	5	25-3-1964	Advance to Crusher Erection works	4,000.00
5	5	25-3-1964	Advances to works in Medak Distt. unit	4,000.00
6	5	4-4-1964	Advances to Pradesh Office	2,000.00
7	5	4-4-1964	Nalgonda Construction Service	9,500.00
8	9	28-4-1964	Loan instalment due to the Govt. out of loans of Rs. 1,38,000 & Rs. 1,26,000	72,258.00
9	9	1-5-1964	Advances to East Godavari Unit	600.00
10	11	1-5-1964	Advances to Pradesh Office	1,000.00
11	19	23-6-1964	Advances to West Godavari Unit	4,000.00
				1,46,358.00

This shows that for the Nagarjunasagar Construction Service only a sum of Rs. 30,000 was utilised and out of the balance Rs. 22,100 was advanced to various District units. Rs. 4,000 was advanced for Pradesh Crusher Erection works and Rs. 3,000 to the Pradesh Office. Another

Rs. 15,000 was advanced to the M. E. S. works, construction of A. O. C. quarters and about half was for the purposes of repayment of instalment due on the previous loan of Rs. 3,00,000. How the moneys were utilised by the units will be discussed at a later stage.

Sanction of Rs. 2.5 lakhs

28.43 The Andhra Pradesh Samaj on August 18, 1964 asked for a further loan of Rs. 3 lakhs for their works at Tirupathi Tirumalai Devasthanam and other works of the value of Rs. 20 lakhs which they were likely to undertake. The Andhra Pradesh Government recommended this loan.

28.44 It appears that this matter was discussed in the Managing Committee of the Central Construction Service and by the Administrative Committee of the Central Bharat Sevak Samaj in March 1965. At these two meetings the Planning Commission was represented by Mr. A. N. Malhotra, Director, Construction Service and Mr. H. K. D. Tandon, Director, Public Cooperation. A note prepared by these two gentlemen dated March 15, 1965 shows that the requirements of the Andhra Pradesh unit for the works of an estimated value of Rs. 25 to 30 lakhs was assessed and a loan of Rs. 2.5 lakhs in favour of the Andhra Pradesh Bharat Sevak Samaj was recommended. The Planning Commission, however, wanted accounts of the previous loans before sanctioning a new loan and its account showing utilisation was rendered by the Samaj as follows :—

	Rs.
1. Annexure 'A' for purchase of machinery	36,353.10
2. Annexure 'B' advances given towards purchase of machinery	16,791.00
3. Amounts utilised for reimbursement of machinery prior to receipt of loan.	72,335.86
4. Repayment of first instalment i.e. deducted by Government from the second instalment of loan sanctioned as enumerated above	31,688.25
5. Balance utilised towards working capital of Bharat Sevak Samaj Pradesh Office, Hyderabad for execution of contract works of Nagarjunasagar project	1,42,831.79
TOTAL	3,00,000.00

28.45 In regard to these accounts it was pointed out by the Chartered Accountant that although the agreement of the loans required separate account books and separate bank accounts to be maintained for the amounts borrowed, no such accounts were kept.

28.46 The Planning Commission, however, sanctioned a loan of Rs. 2.5 lakhs on March 19, 1965, in favour of the Andhra Pradesh Government which in turn sanctioned in favour of the Bharat Sevak Samaj on March 26, 1965. This was to be repaid in five instalments and was to be used by the Bharat

Sevak Samaj as working capital and for machinery. This amount actually received on May 15, 1965 was, however, deposited in the accounts of the Pradesh Construction Service.

28.47 Unfortunately no audited accounts of the Pradesh Construction Service for the year 1965-66 or for subsequent years have been produced. The Commission is, therefore, unable to verify how the loan of Rs. 2.5 lakhs was utilised. The audited accounts of the Tirupati Construction Service for the year 1965-66 were produced and the balance sheet dated March 31, 1966 shows that the net amount received by the Tirupati Construction works from the Andhra Pradesh Bharat Sevak Samaj as on March 31, 1966 was a little over Rs. 1.09 lakhs. The Auditing Chartered Accountant has remarked that besides the loan of Rs. 2.5 lakhs for the Tirupati Construction Service advances were received from Tirupati Devasthanam by the Pradesh Samaj. Some recoveries were effected therefrom and balance of those advances outstanding was Rs. 58,187.24. Following details will show how the amounts were utilised :—

	Rs.
1. Loan received from the Planning Commission through the State Government	2,50,000.00
2. Advances received by the Pradesh Construction Service from the Tirupati-Devasthanam—Balance Outstanding on 31-3-66	58,187.24
TOTAL	3,08,187.24

Out of this amount the following were expended :—

	Rs.
(a) Amount advanced to the Tirupati works (net amount out standing as on 31-3-1966)	1,09,469.19
(b) Balance used for other activities of the Bharat Sevak Samaj	1,98,718.05

28.48 The Chartered Accountant who audited the accounts of the Tirupati works has stated that the utilisation of the loan of Rs. 2.5 lakhs could not be audited by him since that amount was mixed up and pooled with the other funds of the Samaj in the Pradesh Office books. This shows that although Rs. 2.5 lakhs was advanced for the Tirupati Construction works it was not wholly utilised for that purpose and a major part of it i.e. an amount of Rs. 1,98,718.06 was used in other activities. The balance sheet of the Tirupati Construction units as on

March 31, 1966 shows the distribution of the amount of Rs. 1.09 lakhs as follows:—

	Rs.
(i) Tools and plants	16,945.06
(ii) Misc. advances to labour and staff	989.75
(iii) Cash balance	1,006.49
(iv) Bank balance	43.07
(v) Security Deposit held by T. T. Devasthanam	1,609.60
(vi) Imprest with Tirumalai a/c	500.00
(vii) Excess of expenditure over income	88,375.22
TOTAL	1,09,469.19

This shows that there was a loss of Rs. 88,375.22.

Repayment of loans sanctioned by the Planning Commission through the Government of Andhra Pradesh

28.49 The Planning Commission had sanctioned Rs. 7 lakhs as loan to be given to the Bharat Sevak Samaj by the Andhra Pradesh Government for the purposes of purchase of equipment and financing constructional activities. When worked out the details of principal and interest repaid show the position to be as follows:—

Sl. No.	Amount	Principal repaid	Principal due as on 31-3-72	Interest due as on 31-3-72	Total
	Rs.	Rs.	Rs.	Rs.	Rs.
1.	1,38,000	82,800.00	55,200.00	17,388.00	72,588
2.	1,62,000	64,800.00	97,200.00	30,618.00	1,27,818.00
3.	1,50,000	30,000.00	1,20,000.00	37,800.00	1,57,800.00
4.	2,50,000	..	2,50,000.00	1,23,542.00	3,73,542.00
	<u>7,00,000</u>	<u>1,77,600.00</u>	<u>5,22,400.00</u>	<u>2,09,348.00</u>	<u>7,31,748.00</u>
				Deduct amount realised by way of machinery of B.S.S.	10,196.00
				Amount due on 31-3-1972	<u>7,21,552.00</u>

28.50 Further the Andhra Pradesh Government in their affidavit dated July 21, 1972 stated that machinery worth Rs. 14,764 purchased for the Devasthanam works was taken possession of and on sale Rs. 5,750 realised therefrom and this amount is part of Rs. 10,196 shown in the above statement. Similarly the machinery purchased for Nagarjunasagar works worth Rs. 94,720 was to be handed over to the Government of Andhra Pradesh by the Bharat Sevak Samaj and the Collector, Nalgonda was asked to take possession and dispose it off by public auction. They have not been able to take charge. This appears to be that part of the machinery which was lying with Mr. Rama Reddy at Miryalguda as reported by Mr. B. Kondal Rao by his letter addressed to the Commission. This has been discussed above. (See para. 28.21 supra).

Inspection of machinery

28.51 One of the terms and conditions of the loan of Rs. 2.5 lakhs for the Devasthanam works was that the machinery purchased

would be inspected by the Executive Officer of the Devasthanam. On May 30, 1965 the Executive Officer of Tirupati asked the Samaj to give a list of the machinery supported by vouchers and on August 30, 1965 the Central Samaj asked the Andhra Pradesh Samaj to furnish details of the machinery. On October 1, 1965 the Andhra Pradesh Samaj gave a list saying that it had purchased two concrete mixers, two vibrators and one power road roller out of the loans and the details of the cost and dates would be furnished later. But there is no evidence contained in the files showing that it was done. On January 10, 1966, however, the Government of Andhra Pradesh ordered its Transport Engineer and the Executive Engineer, Tirumalai to inspect the machinery purchased by the Samaj and also ordered the accounts to be inspected by the Director of Treasuries and Accounts.

28.52 On May 23, 1966 the Inspector of the Local Fund Audit Department asked the

Andhra Pradesh Samaj for accounts. On August 18, 1966 the Examiner of the Local Fund Audit of Andhra Pradesh wrote to the Chairman of the Pradesh Bharat Sevak Samaj pointing out that the Accountant and the Manager of the Tirupati Samaj had informed him that records relating to Tirupati Branch had been sent to Delhi for audit purposes, and, therefore, no audit could be conducted by the Examiner, Local Funds.

Nagarjunasagar Works—Miles 12 and 13 on the Left Bank Canal

28.53 The first contract work undertaken by the Bharat Sevak Samaj in the Nagarjunasagar Project was a contract for excavation in miles 12 and 13, in the former 13.60 chains and the whole of the latter. This work was undertaken in October, 1956. Mr. M. D. Mithal advised the Samaj by a letter dated August 10, 1956 that it should get work on Work Order system on variable rates and the contract was given to the Samaj on that system on the basis of 5.36% below estimated rates. The value of the contract was 11.55 lakhs. There was no earnest money and no security and an advance of 25% was to be given to the Samaj by the Project authorities for working, the time of completion being three years; 4% was to be deducted for community development fund which was to be refunded to the Samaj at its request.

28.54 Two advances were made by the Nagarjunasagar Project Authorities to the Samaj as follows:—

	Rs.
17-10-1956	1,00,000.00
24-1-1957	50,000.00
	1,50,000.00

These advances were recovered from the Samaj from out of the running bills.

28.55 This work was started on October, 24, 1956 and it was completed on 23rd October 1958.

Agency for execution

28.56 The ledgers for this work have not been produced by the Samaj and, therefore, it has not been possible for the Commission to verify what agency was employed by the Samaj for execution of this work. In the audited accounts for this work only total ex-

penditure on the work has been shown and there are no further details about the extent of the work done i.e., whether it was done "departmentally or through sub-contractors or labour contractors". A letter from the convenor dated June 12, 1957 to the Accounts Officer of the Samaj shows that a sum of Rs. 20,000/- was given as advance to Venkatiah and Ramulu, Mukkadams of labour for importing Palmoori labour. This Venkatiah was also employed for other works in the Nagarjunasagar Project. In the absence of books it has not been possible for the Commission to verify the amount of work done through him but the Income and Expenditure Account from October 26, 1956 to March 31, 1964 shows that out of the amounts advanced to these labour Mukkadams an amount of Rs. 12,137.27 was written off and the amount rose to Rs. 13,120.73 in the accounts from the inception to 30th September, 1966.

28.57 The record produced by the Andhra Pradesh Bharat Sevak Samaj shows an agreement with one labour contractor V. Narayana dated August 29, 1963 for work on mile 13 for the period ending November, 1963. He was to be paid an advance and the final payment was to be made at rates to be fixed by the Works and Technical Sub-Committee of the Bharat Sevak Samaj. This agreement, however, shows that he was nothing but a sub-contractor which is indicated by the fact that the whole work was to be measured and he was to be paid per unit of work. But what rates were finally settled is not shown by the records.

28.58 Two audited Income and Expenditure accounts of these works for the period ending March 31, 1964 and September 30, 1966 which related to the excavation work on miles 12 and 13 have been produced. The total work done is shown as Rs. 10,26,059.94 plus another Rs. 1,28,613.42 for minor irrigation works taken up and the net profit on these works is shown as Rs. 17,501.15. And this is worked out after taking into account the following contributions made to the Central and Pradesh Bharat Sevak Samaj:—

	Rs.
1. Contribution to Central B.S.S.	5,000.00
2. Contribution to Pradesh office	18,354.32

Besides this, contributions made on account of 4% Community Development came to Rs. 12,848.37.

28.59 The Balance-sheet shows that the following assets were left over on March 31, 1964 :—

	Rs.
1. Jeep and Trailer	13,596.76
2. Stock of articles probably a deposit with the department	10,466.27
3. Typewriter	1,030.25
4. Bicycle	259.00

28.60 In the balance-sheet as on September 30, 1966 the assets left over were as follows :—

	Rs.
Hermes typewriters	450.00
Furniture	60.00
Jeep and trailer	6,000.00
Deposit with the Department on stock articles	10,466.27

28.61 The work on miles 12 and 13 was completed in October, 1958 but some of the articles left over were disposed of only in 1966. And the Auditor gave the following remarks on the accounts for the period ending September 30, 1966 :—

“The work was completed as early as December, 1958 itself. The only activity during the period under audit was the disposal of stock material. No tenders were called for and no insertions in the local papers are given of the sale of the stock articles. As could be seen from the records the sale in question is effected by private negotiations at the discretion of only one individual who is directed to do the job.”

28.62 What happened to the jeep and trailer and the typewriter and the remaining stores is not known as there are no accounts after September 30, 1966.

28.63 It may here be noted that according to the Chartered Accountant the work was completed in December, 1958 and the following advances given to the staff etc. were still outstanding in 1966 :—

	Rs.
Pradesh BSS Office	1,583.47
Advances to BSS staff	976.29
Imprest with the Resident Officer	410.42

28.64 And there is nothing to indicate that these amounts were ever recovered. It is a very significant fact that although the Balance sheet shown a profit of Rs. 17,501.15 the Andhra Pradesh Bharat Sevak Samaj could not repay the loan of Rs. 16,413.00 which it took from the Central Bharat Sevak Samaj for this work.

28.65 Another fact which is noticeable is that the Chief Engineer, Nagarjunasagar Project made the following payments :—

	Rs.
Mile 12	1,31,911.89
Mile 13	8,77,456.83
	<u>10,09,368.72</u>

But the Bharat Sevak Samaj has shown the amount received to be Rs. 10,26,059.94.

Excavation in Mile No. 14 on the Nagarjunasagar Left Bank Canal

28.66 By an arrangement with the Superintending Engineer a portion of mile No. 14 i.e. chains 686.42 to chain 718 which was considered suitable for the Samaj, were taken for excavation by the Samaj at 5% below the estimated rate. The agreement was signed on December 2, 1958. As per affidavit of the Public Works Department, the work was to commence on 28th January 1959 to be completed in 15 months.

28.67 The advances taken by the Samaj for this Project amounted to Rs. 81,250.00 and these were recovered from out of the running bills.

28.68 Unfortunately the work did not progress very satisfactorily and the end of November, 1959 only 35% of the work had been done instead of 70% as agreed to. The Executive Engineer, therefore, asked for more labour to be employed and time was extended thrice to December, 1960, June 1961 and August 1961. On notice being given by the Executive Engineer for work to be completed by February 20, 1962, the work was completed by that time after a delay of one year and ten months.

Sub-letting of the works

28.69 There was an agreement made with G. Venkatiah, labour contractor the clauses of which show that the labour contractor was responsible for the entire execution of the work and Samaj agreed advancing Rs. 8,000.00 but the rates at which the work was to be paid was to be fixed by the Works and Technical Sub-Committee of the Samaj later.

28.70 The Income and Expenditure Account for the periods January 16, 1959 to March 31, 1964 and April 1, 1964 to March 31, 1965 and for the period ending September 30, 1966 show the total value of the work

done was Rs. 3,29,173.00 which had resulted in a loss of Rs. 88,309.00. In spite of this large amount of loss, contribution to the Pradesh Samaj was Rs. 1,714.58 and to the Central Samaj Rs. 2,857.62. And the losses were worked out after taking these contributions into account.

28.71 Besides this bad debts written off were Rs. 7,134.86. The value of the tools and plants shown in the balance sheet as on March 31, 1965 is Rs. 8,123.10. The written down value of which was Rs. 3,000.00. What happened to the tools and plants is not known. Besides this there was a loan due to the Central Samaj of Rs. 3,587.00.

Excavation in mile No. 20 of the Left Bank Canal.

28.72 The work was given to the Samaj at 5% above the schedule rate and there was no deduction of 4% for the Community Development Fund. Advances made to the Samaj on May 27, 1958 amounted to Rs. 53,000 which were recovered from the running bills.

Financial Results

28.73 Accounts for the period from June 1, 1958 to March 31, 1964 show the value of the work to be Rs. 2,13,030.85 and the net profit was Rs. 31,549.29. The assets consisted of tools and furniture of the value of Rs. 7,460.87. What happened to all this is not disclosed from the evidence and there are no balance sheets for the subsequent years.

Excavation of miles 41 and 42

28.74 The works taken on miles 41 and 42 were of the value and rates as follows:—

Work in mile of the Left Bank Canal	Value of proposed work to be entrusted to B.S.S.	Percentage less than the estimated rates
	Rs.	
M.41 (Ch. 2112.00 to 2164.80)	2,62,580	11.4%
M.42 (Ch. 2164.80 to 2217.60)	4,24,720	8.2%

28.75 Special conditions were attached with regard to deduction on account of advances made and for the repayment thereof. The Samaj was to maintain accounts and also show the physical progress from time to

time for fixing quantum of advances, the work was to be split up into chain lengths; and the work was to be paid for but the payment to individual workers was to be made by the Samaj; system of payment was to be on the basis of soil water rates; 96% of the bill were to be made to the Samaj and 4% kept for the Community Development programme of the Samaj and Government was responsible for water supply, sanitation and medical aid and all other amenities were to be provided by the Samaj.

28.76 The total amount of advances paid to the Samaj were Rs. 54,000/- and Rs. 66,000/- for the works at Miles 41 and 42 respectively and out of the advance of Rs. 66,000/- a sum of Rs. 36,669.00 is still outstanding as given in Table 28-A.

28.77 On March 26, 1961 the Samaj wrote to the Superintending Engineer that the rates were very low and were not workable, and wanted revision of rates failing which they would close down the works. The rates were, therefore, increased to 10% above the estimated rates.

28.78 Evidently the Samaj was unable to continue the work and the contract was terminated. Although the Department said that it would take final measurements in July, 1961 no measurements could be taken because of heavy rains.

28.79 No decision could be taken for re-entrusting the work to Bharat Sevak Samaj for six months but the Samaj agreed to continue the work at 8% above the sanctioned estimated rates instead of 10%. On April 17, 1962 the Government agreed to these rates. The record shows that the Pradesh Convenor had written to Mr. G. L. Nanda in August 1961 about the termination of the contract and the developments thereafter and Mr. Nanda had intervened on behalf of the Samaj with the State and Project authorities and he was the Planning Minister then in the Central Government. Prior to this termination of the contract in April, 1961 the value of the work done was Rs. 1,32,000/-.

28.80 After the work was again entrusted to the Samaj further advances of Rs. 76,964.00 and Rs. 54,921.00 were made for miles 41 and 42 respectively. Out of this Rs. 16,186.45 and Rs. 9,344.70 are still outstanding in respect of each of these works as given in Table 28-A.

28.81 Miles 41 and 42, it appears, were initially given by the Samaj to the labour contractor, G. Venkatiah and there was a

written agreement between the two, terms of which were that he was to provide 700 workers; Rs. 28,000/- was to be advanced to him, measurements were to be made at the end of the season and final payments for the entire work were at rates to be decided by the Bharat Sevak Samaj. This savours of the agreement being in the nature of a sub-contract and must be valid upto May, 1961. And as the work was not completed this contract was terminated and, therefore, a fresh one was entered into later. As to whether the Government knew anything about this contract or not there is no evidence.

Sub-contractors

28.82 Works on mile 42 were distributed to persons termed labour mukkadams as follows:—

Name	Chain	Rate
		Rs. per unit
1. Gogula Yelliah	2164.80 to 2184	38
2. M/s. R. Narasimha Reddy and Yappa Sree Ramulu Palmoorin	2184 to 2185	33
3. Sardar Narendra Singh	2185 to 2195	33
4. Do.	2195 to 2205	40
5. Shri Katikerla Mattiah	2205 to 2207	35
6. Pallapu Yelliah	2207 to 2214	35

28.83 The fact that these persons were to be paid at "thorough" rates i.e. for the completed items of work is an indication that they were sub-contractors.

28.84 The balance-sheet for the period ending September 30, 1966 shows that a sum of Rs. 31,663.86 was outstanding showing that even after the completion of the works the advances against above persons, who could be termed as sub-contractors, were not adjusted or could not be adjusted.

28.85 The Andhra Pradesh Bharat Sevak Samaj has produced an agreement with R. Narasimha Reddy, the labour contractor which is dated August 14, 1963 for the work upto November, 1963. It shows that it was really an agreement of a sub-contract its nature being the same as one mentioned above and the rates were to be settled later,

There was also another labour contractor for miles 41 and 42 Yeppa Sree Ramulu and advances were made to him as well as to Narasimha Reddy and at the end of the transaction the following two amounts were standing against them:—

	Rs.
1. Yeppa Sreeramulu	2,379.97
2. R. Narasimha Reddy	3,868.26

At least upto June 24, 1966 these amounts had not been repaid and there is nothing to show that recoveries were made later.

Report of the Chief Engineer, Nagarjuna-sagar Left Canal about delays in Excavation work in Mile 41—Chain 2133 to 2164/80 by Bharat Sevak Samaj and extra expenditure incurred by Government when the contract was terminated and done departmentally or through other agencies.

28.86 The value of this work was Rs. 6.25 lakhs and it was to be completed on February 28, 1961 this contract was terminated after the excavation of trial trenches worth Rs. 9,695/-. The balance of work was given to the Samaj by nomination at 8% above the estimated rate in June, 1963 with the date of completion being August 31, 1964. But it completed the work of the value of only Rs. 1,25,862/- upto October 1965 by which the whole of the work of the value of Rs. 3 lakhs should have been completed. As the progress of the work was slow a part of the work from chains 2118 to 2133 was deleted and given to some other agency. The work of the Samaj was no better during October, 1965 and the contract was, therefore, terminated. The balance of the work was done partly by the Department itself and partly by petty contractors.

When the work was done by the Department there was an increase in the cost of fuel and spares from Rs. 39.00 per unit to Rs. 58.88 and additional hire charges amounting to Rs. 1,50,000.00 had to be incurred.

28.87 But there is nothing to indicate that any part of this additional expenditure was recovered from the Samaj or any penalty or compensation was demanded.

28.88 It may just be remarked that when the work was reallocated to the Samaj there were delays and, therefore, the Executive Engineer gave a final notice on the 10th August, 1965 for a satisfactory progress to be shown by the Samaj. The Samaj in its turn asked for extension of time upto September, 1965

and then upto March, 1966. It was given extension upto December 31, 1965 but the work showed no progress and was suspended as from October 22, 1965. That is the history of the work after it was re-allocated to the Samaj.

Financial results of the works

28.89 The Samaj had prepared three accounts for the periods March 31, 1960 to March 31, 1964 and from April 1, 1964 to March 31, 1965 and another for the period ending September 30, 1966. The total receipts were Rs. 4,02,486.36 including the Cart Bridge work. And upto September 30, 1966 the net loss shown was Rs. 1,13,706.71. The above loss has been worked out after taking into account the following two contributions to the Central Bharat Sevak Samaj and to the Pradesh Samaj :—

	Rs.
Central B.S.S.	1,586.95
Pradesh B.S.S.	952.17

28.90 On the 30th September, 1966 the advances due to the Public Works Department as shown in the balance sheet were as follows :—

	Rs.
Mile No. 41	18,915.46
Mile No. 42	46,013.70

28.91 According to the affidavit of the Andhra Pradesh Government, the amounts standing against the Samaj for these two works were as follows :—

	Rs.
Mile 41	16,186.46
Mile 42	46,013.70
TOTAL	62,200.16

28.92 It is also stated in the affidavit that an amount of Rs. 61,202.20 may be outstanding in favour of the Samaj as final bill deposits etc. which has not been finalised. As the Samaj has prepared no audited accounts after September 30, 1966 the verification of above figures is not possible.

28.93 The only deposits with the Public Works Department shown in the balance sheet as on September 30, 1966 were as follows :—

1. Deposit with the P.W.D. towards 4% Community Development	Rs. 10,879
2. Deposit with Executive Engineer	8,383

And the balance sheet of the 30th September, 1966 shows the balances as against labour and others as follows :—

	Rs.
1. Advances to labour	31,653.86
2. Advances to suppliers	1,043.58
	32,707.44

Tools and plants

28.94 The value of the tools and plants as shown in the balance sheet as on March 31, 1965 was of the value of Rs. 4,225.49 but there is no indication in the balance sheet as on September 30, 1966 as to what had happened to it.

Payments made by Nagarjunasagar Project

28.95 Payments made by Nagarjunasagar Project for miles 41 and 42 as per the final bills of the Nagarjunasagar Project Division were as follows :—

	Rs.
Mile 41 1st contract	9,695.00
2nd contract	1,25,862.00
Mile 42 1st contract	1,17,320.00
2nd contract	1,22,938.00
TOTAL	3,75,815.00

28.96 But the audited profit and loss account of these miles show the total payments received as Rs. 3,68,203.36. The difference between the two figures amounting to Rs. 7,611.64 has not been accounted for.

Excavation in miles 65 to 67 of the Left Bank Canal of Nagarjunasagar.

28.97 The execution contracts on the following miles on the left bank canal of Nagarjunasagar project were taken by the Bharat Sevak Samaj on nomination basis (i.e. without calling for tenders) at the rates mentioned against each to be completed within the dates mentioned against them :—

Mile of left bank canal	Value of work	Tender percentage excess	Date of completion
65	3,62,963	9.97%	18 months i.e. by May, 1963
66	6,57,521	9.98%	24 months i.e. by Nov. 1963
67	4,90,245	9.97%	Do.
	15,10,729		

Advance paid

28.98 The following advances were paid for these works by the Nagarjunasagar Project authorities :—

			Rs.
18-12-1961	Mile 65.	.	30,000.00
18-12-1961	Mile 66.	.	40,000.00
18-12-1961	Mile 67.	.	30,000.00
16-2-1962	Mile 65.	.	38,055.00
16-2-1962	Mile 66.	.	33,971.00
16-2-1962	Mile 67.	.	25,152.00
29-7-1963	Mile 66.	.	57,500.00
29-7-1963	Mile 67.	.	42,900.00
26-2-1964	Mile 65.	.	31,700.00
1-7-1964	Mile 66.	.	70,000.00
1-7-1964	Mile 67.	.	48,000.00
			<u>4,47,278.00</u>

28.99 A sum of Rs. 4,47,278.00 was thus paid as advances by the Project authorities to the Samaj. The affidavit filed by the State Government before this Commission on the 14th November, 1972 states that out of these advances amounts totalling Rs. 3,44,060.00 were recovered from the Bharat Sevak Samaj leaving a sum of Rs. 1,03,218.00 still outstanding. From the affidavit it also appears that the works were not completed by the Samaj. The details of the work completed and the advances and other liabilities outstanding were as follows:—

Mile No.	Value of Contract	Upto date value of work done	Total advances sanctioned	Advances cleared	Advances outstanding	Other liabilities due to be received
65	362,963	1,28,093	99,755	72,588	27,167	3,821.47
66	657,521	3,81,326	2,01,471	1,56,835	44,636	7,199.43
67	490,245	3,17,241	1,46,052	1,14,637	31,415	4,900.50
	15,10,729	8,26,660	4,47,278	3,44,060	1,03,218	15,921.40

Total amount due : 1,19,139.40

28.100 They have also stated that the security for the advance to the extent of Rs. 77,461.00 was available.

From a note of the Department dated 21st January 1969 it appears that after various letters addressed to the Chairman of the Bharat Sevak Samaj which were not even acknowledged, the Minister (Cooperation) passed orders on 30th January 1969 :—

“Steps may be taken to recover legally. There is no use of taking up and talking to the Bharat Sevak Samaj President Sri Murti Raju”.

Sd./- V. B. Reddy,
30-1-1969.

Minister (Cooperation).

28.101 What further legal action was taken is not shown in the record.

28.102 The files of the Nagarjunasagar Project show that according to the terms of the agreement the Bharat Sevak Samaj was to do “the rehandling of earth” for the bank portions done by them without any payment, but this was not done by them and the extra

cost to the Department for getting it done through other agencies was Rs. 7,000 which was to be recovered. Further the trimming of the slips of canal cutting was also to be done by the Bharat Sevak Samaj which was not done by them and the extra expenditure to the Department for getting it done worked out to Rs. 17,479/-. The records do not show whether these amounts totalling Rs. 24,479/- were recovered from the Bharat Sevak Samaj.

Progress of work

28.103 There was considerable delay in the execution of work and the position in case of each of the miles was the following :—

Mile 65

By the end of May 1963 when the Samaj was to complete the work it had done only 15.65 per cent of it. The time was extended to March 1964 and several notices were given to the Samaj by the Department and even upto 30th June, 1965 the Samaj had completed the work of the value of Rs. 1,29,000.00 against the contracted value of the work Rs. 3,29,760.00 i.e. about 39.1 per cent. The

Samaj asked for extension of time again upto 30th August, 1966 but the Government did not agree.

Mile 66

On the completion of the work on this length also considerable delay occurred and upto the due date in November 1963 only 17 per cent of the work was completed. The Samaj asked for extension of time upto September 1965 which was given but even then there was no improvement in the progress. The work was suspended by the Samaj after work of the value of Rs. 3.81 lakhs was executed as against the total value of Rs. 6,575 lakhs i.e. after completing 57.99 per cent of the work.

Mile 67

Upto the due date in November 1963 only 49.85 per cent of the work was completed. Extension was granted upto September 30, 1965 but there was no further progress and upto that date work of the value of Rs. 3.18 lakhs as against the requisite work of the value of Rs. 4.90 lakhs was completed, i.e. 64.90 per cent of the work. All the three contracts were terminated and the works were resumed by the Department but there is nothing to indicate what action, if any, was taken by Government.

Sub-letting of works

28.104 The Cash Book and the files of the Samaj produced before the Commission show that a large amount of work of excavation was got done through sub-contractors who were termed "labour contractors" or "labour Mukkadams". Table 28-E which has been annexed would show the list of sub-contractors and details of the sub-contracts. As it happens only the agreement with G. Venkataih is available. It shows that providing of work and completing the work as required under the agreement with the project authorities was to be done by Venkataih. It may be stated that this lot was employed also on other mile lengths of work taken by the Samaj for miles 65-67. The amount paid to Venkataih by the Samaj for the period between January 1962 to June 1963 was Rs. 2,03,222.66. It also appears that the employment of sub-contractors came to the notice of the Accountant of Central Construction Service who examined the accounts of the Project from April 1958 to August 1960 and the following is quoted from his remarks :—

"The manner in which the work has been given to labour contractor might be

objected to by the Project Authorities as it amounts to sub-letting the contract. It would perhaps be preferable if the payments for the work done are made to labour after measuring the work done after a month and after adjusting 1/4 1/5 of the initial advance. The labour contractors might be paid some commission for supply of labour. He may also remain responsible for full adjustment of the initial advance."

To this the reply of the Convenor of the Bharat Sevak Samaj was as follows :—

"As it would not be possible to fix the rates beforehand, as the Palmoories are entrusted with different items of work which cannot be done by the local waddar labour, we arrive at different rates only at the end of the season by maintaining a data of the work done by them. We do not mention anything in the agreement to give any indication that the work is sub-let and as such the Project authorities can never object to the present system as it is prevailing everywhere and not only with the Samaj. At the end of every season the total advances made to the Palmoories is not only cleared but on the other hand they are due some money by us".

This shows that the Samaj was doing the work through sub-contractors.

28.105 The names of the other sub-contractors as shown by the record are :—

- (i) Narayan Reddy—vide his letter dated the 15th July, 1964 to the Accounts Officer of the Bharat Sevak Samaj stated that he had taken an amount of Rs. 4,000/- for doing contract work for the Bharat Sevak Samaj.
- (ii) M/s. B. Balakistiah, Harijan Ratniah and Kastoori Shenkariah who were employed as contractors on miles 65 to 67 during the season August 1963 to November 1963 and Madar Sharif was another contractor. The Accounts Officer of the Bharat Sevak Samaj on January 27, 1965 informed the Resident Officers of the Bharat Sevak Samaj, Weldonda that Madar Sharif had been fixed up for doing the work on Rock Toes on miles 66 to 67 at Rs. 16/- per finished unit as per specification of the Department. The tendered rate was Rs. 27.85 on mile 67 and Rs. 27.79 on mile 66, quantity of work to be done on mile 66 was 32,900 cft. and on mile 67 was 27,500 cft.

Financial results

28.106 Audited Accounts have been prepared by the Samaj upto September 30, 1966 and there are no accounts thereafter. The Profit and Loss Account upto that time shows that the Samaj received for miles 65 to 67 a total sum of Rs. 8,26,661.00 and another sum of Rs. 1,807.00 for another work but the total loss incurred by the Samaj upto that date was Rs. 1,03,525.79 and this is after the contribution made to the Central and Pradesh Samajs :—

	Rs.
Contribution to Central B.S.S.	6,956.82
Contribution to State B.S.S.	4,174.09
	11,130.91

28.107 The balance sheet shows that the following machinery and assets were in existence on September 30, 1966 but there is nothing to show as to what has happened to it :—

	Rs.
Tractors	21,756.90
Trailers (5 tons—4 wheels)	14,905.95
Concrete mixer	9,350.00
Cooper pumping sets	2,803.86
Vibrators	5,220.00
Fordson Major tractor	6,000.00
	60,036.71

28.108 The following amounts were outstanding by way of advances to labour and staff as on September 30, 1966 :—

	Rs.
Advances to labour	30,029.60
Advances to staff	7,016.96

28.109 There is nothing to indicate the recovery of these amounts. The Auditor in his comments on the accounts ending September 30, 1966 stated that the advances to labour outstanding on March 31, 1966 were Rs. 4,06,989.30 but on September 30, 1966 the amount due was Rs. 30,029.60. The difference between the two figures was adjusted in the accounts without any measurements of the work done by labour being taken. To this the auditor took objection. It appears, therefore, that the losses shown above are due to debiting to revenue, advances given to labour without getting measurements done.

28.110 The advances as on September 30, 1966 were due from different persons as follows :—

Labour advances

1. G. Venkatiah	23,119.09
2. Harijan Ratniah	2,371.94
3. B. Balakistiah	232.60
4. J. Narayan Reddy	2,951.24
5. Kastoori Shekariah	1,354.73
	30,029.60

And advances to staff were as follows :—

Staff advances

1. V. Kondal Rao	5,184.57
2. Pagodala Lingiah	448.45
3. K. Upender Rao	1,326.43
4. K. Hanumantha Rao	3.51
5. B. L. Narayana	54.00
	7,016.96

28.111 There is no reason shown why these advances were not recovered from the persons to whom they were given.

Construction of Under Tunnel at Chain 664-87 of Mile 13

28.112 On the request of the Samaj the above work was given on nomination basis to it on the 7th July 1961 at 9.915 per cent above the estimated value of Rs. 4,40,000.00 which was Rs. 4,62,070.00.

28.113 The advances made were Rs. 11,550 in June 1963 and Rs. 40,000 on 24th May 1965. These were to be recovered by the end of November 1965 but the period was extended as a special case upto February 1966.

Progress of the work

28.114 The work was to be completed within two years from the 27th May 1963 but the progress was slow and unsatisfactory. The Samaj asked for extension upto 15th November, 1965. The Department however asked it to complete it before the 31st August, 1965 but the Samaj again asked for extension upto 31st December, 1965; and time was finally given upto February, 1966. As the work was not found to be satisfactory, on the 16th March 1966 the Executive Engineer rescinded the contract and the Samaj was informed that the Department would employ departmental labour.

The work was however completed on 31-12-1966 as given in the Table 28-D.

Financial Results

28.115 Audited accounts have been produced for three periods from the 27th June, 1963 to 31st March 1964, from 1st April 1964 to 31st March 1965 and then upto 30th September 1966. The value of the work done included that of Hume Pipe Culvert and what was paid was Rs. 2,84,508.42 and the net loss was Rs. 19,840.36.

28.116 According to the balance sheet of the 30th September, 1966 the advances due from the staff and from labour were Rs. 2,491.77 and Rs. 1,358.37 respectively. It is not shown whether these advances were recovered or not.

28.117 The balance sheet of 31st March, 1965 shows that the value of tools and plants was 2,214.18 but what happened to these tools and plants is not clear as in the balance sheet of 30th September, 1966 the value of tools and plants is shown as nil.

28.118 There was a deposit of 4% for Community Development which amounted to Rs. 4,385.00 as in the balance sheet on 30th September, 1966. There is nothing to indicate as to how this was utilised. The vouchers produced show that part of this work was done through sub-contractors as follows:—

Voucher No.	Name of the petty Contractor	Amount
149/8	Madar Shareef	27,770.36
179/8	Raj Yelliah	21,805.36
159/8	Raj Yelliah	21,805.36
153/8 to 155/8	Gangadhar Nair	4,427.44

The terms settled with these contractors are not shown.

Construction of cart bridge at mile 42

28.119 The above Construction work was given to the BSS on nomination basis at the contract value of Rs. 1,15,629.03. The site was taken over on 1st July, 1964 but the agreement had been signed on 1st June, 1963 and the work was actually started only in December, 1964. The Samaj applied for extension of time upto 31st December, 1965.

28.120 The Samaj on 24th December, 1965 informed the Executive Engineer that they would not be able to complete the work and that one Venka Reddy who had been doing paid works for the BSS on the above work and had collected the material at site might be allotted the work. The P.W.D. asked the

Samaj to return the cement etc. issued to them so that the work could be completed departmentally. From the records it is not clear whether any penalty was imposed for non-completion of the work.

Sub-letting of work

28.121 Apart from the admission made in their letter to the Executive Engineer that Venka Reddy was doing the work for them it is clear from another letter of the Accounts Officer of the BSS to the Technical Director of the B.S.S. dated 26th April, 1965 that the Samaj had allotted the work at 4% less than the tendered value to the sub-contractors. The Accounts Officer put the position in a letter of 17th July, 1965 as follows:—

“We have done the work where we get some profit and left the unremunerative work to the piece contractor who has already invested lot of money and collected stones for masonry at site.”

28.122 The Samaj has not produced any accounts for this work and how they accounted for the monies received is not clear from the records.

Pressures on behalf of the Samaj in contract matters.

Intervention by Mr. J. L. Hathi

28.123 Mr. J. L. Hathi was the Deputy Minister for Irrigation & Power in the Central Ministry and also an important Office bearer of the Samaj. On August 27, 1960, the Convener of the Andhra Pradesh BSS and Mr. Murthy, Engineer-in-Chief of the B.S.S. Construction Service met him at Hyderabad and apprised him of their difficulties. The questions which they were interested in were (i) refund of hire charges for the machinery supplied and the amount involved thereunder was Rs. 70,000/- to Rs. 80,000/-; (ii) payments of claims for excavation of hard rock. The BSS had tendered for ordinary soil as there was no specific mention of rock-cutting in the tender notice.

28.124 Thereafter the matter was referred to Mr. K. L. Rao, who was a Member of the Central Water & Power Commission. He and the Chief Engineer, Nagarjunasagar Dam, examined the whole question and discussed it at a meeting where besides the Chief Engineer were present Mr. Narsing Rao, Convener of the Bharat Sevak Samaj and the Minister for Irrigation and Power of Andhra Pradesh. It was decided that this extra amount claimed be paid.

28.125 A note of Mr. J. L. Hathi shows that some objections were subsequently raised that if the claims of the Bharat Sevak Samaj were sanctioned, other contractors would also put similar claims and the Project authorities would have to incur extra expenditure of about Rs. 2 lacs. Mr. Hathi discussed the matter with the Minister for Irrigation, Andhra Pradesh and the Secretary of Irrigation Department, Andhra Pradesh and the Special Advisor, Irrigation at a meeting and told them that once a decision was taken at the Ministers' level, it should not be changed on the grounds above-stated.

28.126 The Samaj wanted further works to be given to it but the Secretary, Public Works Department pointed out that the Estimates Committee was critical of giving the work to the Samaj and particularly to the payment of an advance of 25 per cent. Mr. Hathi however pointed out the advantages for entrusting the work to them of the participation of the local public and efficiency and economy in construction and further that the profits would not go into the pockets of any private individual.

Intervention by Mr. G. L. Nanda

28.127 On February 1, 1961, Mr. G. L. Nanda wrote to the Chief Minister of Andhra Pradesh, Mr. D. Sanjivayya, and pointed out that even though the Project authorities were endeavouring to give fair deal to the Samaj, he found that the "working left considerable room for improvement which if not properly attended to in time, exposes a social welfare organisation like the Samaj to avoidable hardship and losses" and he enclosed a note giving the more important points which called for immediate attention and his own views thereon. He wanted early discussion of all these matters to be arranged during his visit to Hyderabad on February 6, 1961. The main points were :—

- (i) that no tenders should be called and the Samaj should get work on certain reaches of miles 12 and 14 at current schedule rates and the tenders already called should be withdrawn.
- (ii) That on miles 41 to 42, in spite of an earlier decision to the contrary, tenders were called from contractors even though it had been decided to give the work to the Bharat Sevak Samaj and the calling of tenders would result in compelling the Samaj to take uneconomic rates.
- (iii) The rates to be paid to the Samaj should be raised and particularly higher

rates be given for reaches in mile 12. Further, reaches in mile 14 were more difficult than what was envisaged on the basis of trial trenches but the Bharat Sevak Samaj had not been paid higher rates even though that would be justified. On account of the reasons above-given, the Samaj was incurring losses on its works on miles 14, 41 to 42.

- (iv) The Government decision to withhold 4 per cent of the payment payable to Samaj for Community Development activities was *prima facie* unreasonable as the Samaj was running into losses.
- (v) A clause for recovery for hire charges for machinery loaned to the Samaj was inserted whereas no such recovery was being made from other contractors.

28.128 Thus, in matters of rates to be paid by the State Government to the Samaj, an important Minister of the Central Government was interfering. It should ordinarily be difficult for the Engineering Department to withstand such pressure brought and they would not be able to exercise their discretion in the matter in an impartial manner on pure merit.

28.129 The two claims, one about the hire of machinery and the other of the classification of soil of the total value of Rs. 1,20,000/- were discussed, before Mr. Nanda's intervention or his going to Hyderabad, by Mr. H.V.D. Tandon, Director, Public Co-operation as early as on June 22, 1957 with the State Public Works Department Chief Engineer and other officials and it was decided to allow these claims and also not to enforce 4 per cent deduction on account of the Community Development. But on the basis of this decision, no payment was made to the Samaj.

28.130 On February 6, 1961, a meeting was held at Government House where amongst those present were Mr. G. L. Nanda, Mr. A. N. Malhotra, at that time Assistant Chief, Planning Commission, Secretaries of the Finance and Public Works Department of the Andhra Pradesh Government and the General Manager and the Regional Manager of the Bharat Sevak Samaj Construction Service.

28.131 Mr. Nanda explained the basic objective and advantages of entrusting the construction work to the Bharat Sevak Samaj and emphasised the need to settle rates with the Samaj through a satisfactory process of negotiations. In his opinion, the prevailing rates on which the works were being done in

adjacent areas were reasonable basis for giving contract works to the Samaj and according to him there would be an advantage to Government because the Samaj would give better quality work and it would also result in economy. At the same time, some outstanding issues in respect of Nagarjunsagar were discussed and the decisions taken included the following :—

(i) On miles 41 and 42 the rates required revision on a fair basis to be settled in relation to prevailing rates in the adjoining reasons.

(ii) On mile 14 the rates were agreed to be revised on the basis of average rates allowed to the contractors for left over works.

(iii) Miles 12 and 13.—The Financial Advisor informed the meeting that orders had been issued for the refund of hire charges of machinery. As regards the claim for rock blasting, ad-hoc payments had been recommended by the Chief Engineer since the Department did not have the actual measurements.

28.132 The Samaj was asked to consider the question of accepting these conditions.

28.133 On the same day, i.e. on February 6, 1961, another meeting was held in the Chief Minister's room at which were present Mr. G. L. Nanda, Mr. J. L. Hathi, Mr. A. N. Malhotra, Chief Minister of Andhra Pradesh and the Ministers for Public Works Department, for Finance and Home Minister and several other officials and the decisions taken at the previous meeting were ratified.

28.134 On February 10, 1961, Mr. H. K. D. Tandon, Private Secretary to Mr. G. L. Nanda, sent a copy of the minutes of the meeting to the Chief Minister's Office. He added in the forwarding letter :—

"Deputy Chairman desires that early steps may be taken by the State Government to give effect to the decisions taken at the meeting particularly those relating to the work of the Bharat Sevak Samaj on the Nagarjunsagar Project."

28.135 To this a reply was sent by the Special Secretary to the Andhra Pradesh Government on February 16, 1961 saying that the Project officers will re-examine the cases of the Samaj and place them before the Government as soon as possible. All this is indicative of the fact that the Planning Minister intervened on behalf of the Bharat Sevak Samaj to get matters settled in favour of the Bharat Sevak Samaj and in getting more works allotted to the Samaj.

28.136 Two things emerge from this. (1) After having accepted particular rates the Samaj wanted the rates of neighbouring reaches to be given to them and (2) after accepting certain rates the Samaj asked for the revision of the rates on the ground that the soil was not according to trial pits and the rates were uneconomical. These facts cannot support the claims of the Samaj that it was more economical to get the work done through the Samaj.

28.137 The Convenor of the Bharat Sevak Samaj, Andhra Pradesh, wrote to the Special Secretary, Nagarjunsagar Control Board which shows that the work on Miles 41 and 42 of the Left Bank Canals was taken by the Samaj at 11.2 per cent and 8.4 per cent less than the sanctioned estimated rates. After having done the work for sometime the Samaj asked the Department that as the rates were unworkable, they should be increased and the Department agreed to give 10 per cent extra over the sanctioned estimated rates from the date of sanction of the enhancement but the Samaj wanted retrospective effect to the decision or 15 per cent from the date of the order. The Government however gave only 10 per cent from the date of making the order and also that all amounts due from the Samaj were to be recovered from other bills payable to the Samaj. This created a scarcity of funds and the work was stopped. The Samaj further requested the Government to make them all payments other than those relating to miles 41-42. This information was sent to Mr. G. L. Nanda and to Mr. J. L. Hathi, the former being a Minister and the latter the Deputy Minister in the Central Government.

28.138 On September 1, 1961, Mr. S. N. Mishra, Deputy Minister Planning in the Central Government, wrote to the P.W.D. Minister, Andhra Pradesh pointing out the decisions which had been taken when Mr. G. L. Nanda had held a meeting at Hyderabad and the decisions related to enable voluntary workers organisations like the Samaj to take up as much construction work as possible. He pointed out that some of the decisions at the meeting had not been implemented and in some cases the payments which should have been made, had not been made. What Mr. S. N. Mishra wrote on each point was as follows :—

(i) **Mile 12-13**

Rock Blasting.—In the meeting Mr. Nanda was informed that the Chief Engineer had recommended the case for ex-gratia payments in absence of measurements and this was to be done as an

ad-hoc payment. The payment was, however, rejected by the Government later without assigning and reasons therefor. Mr. S. N. Misra wanted this to be discussed with Mr. T. S. Murthy, Regional Manager BSS who was a retired Chief Engineer of Hyderabad and Mysore.

Even though the Samaj was informed in the February meeting that the Government had already taken a decision regarding refund of machinery charges, the payment had not been made by the Government. Further, expenditure on major overhaul was included in the minor repairs which had to be rectified and payment were to be allowed for.

- (ii) **Mile 14.**—The Chief Engineer had said that the rates offered to the BSS were generally matching fairly with those of other rates in Mile 14 and the Government did not consider that a revision of the rates was called for. The BSS, however, did not accept this position and Mr. S. N. Misra suggested that the facts of the case should be discussed with the Chief Engineer and Mr. Murthy and agreed decision should be arrived at.
- (iii) **Miles 41-42.**—The Government had issued orders to award all works to the BSS in these miles at the prevailing market rates i.e. estimated cost plus 10 per cent but, however, in finalising the previous work, orders had been issued to recover all outstanding amounts of loans and payment for other works had been stopped to effect the recovery of loan which had resulted in stoppage of all works. Mr. Misra wanted immediate action to be taken in the matter and to be discussed with Chief Engineer by the Regional Manager.

Miles 65-67

Even though a decision was taken to award these reaches to B.S.S. long time back, no orders had been issued and the Deputy Minister, Mr. S. N. Misra wanted the work to be allotted to the B.S.S. by 15-9-1961.

28.139 A copy of Mr. S. N. Misra's letter to the P.W.D. Minister was sent to Mr. H. K. D. Tandon for action and he tried to contract Mr. Prasad, Special Secretary of the Nagarjun-sagar Project and then he asked Mr. A. N. Malhotra to do so which he did on the telephone and followed it up by his letter dated September 8, 1961 asking that payments be

not stopped and advances may not be recovered and also that works on miles 41-42 and 65-67 and new works of the value of Rs. 20 lacks be allotted to the Samaj and he also wanted the rates to be 10 per cent above the schedule rates. To this letter, a reply was sent by the Chief Minister on October 2, 1961 saying that he had asked the Secretary of the P.W.D. to take action in the matter urgently.

28.140 The letter of December 11, 1961 from Mr. S. V. Jagannadha Rao, the Pradesh Convenor, to Mr. A. N. Malhotra shows that the excavation of miles 65-67 was allotted to the Samaj at the rates that they had asked for and the Superintending Engineer had recommended the payment of Rs. 1.97 lacks as an advance.

28.141 All this shows that the Planning Commission was actively interfering on behalf of the Samaj, thus, leaving no choice to the local engineering staff to exercise their discretion in regard to the matters which were to be decided.

28.142 Not only the Ministry but the Planning Commission also was interfering in the matter and Dr. A. N. Khosla a member wrote to the Chief Minister that the Prime Minister had pressed for work to be given to voluntary societies and he also said in his letter that difficulties hampering the progress of the work be resolved and steps be taken to award to the Samaj in the year 1961-62 works of the value of Rs. 40 lacks and the rates allowed should be 10 per cent above the schedule rates with an assurance that the Samaj would refund to Government if the profits were anything more than 10 per cent, a contingency which never arose.

Mr. R. Sultan

28.143 Mr. R. Sultan, APW 23 started life as a Telegraphist and then joined the Bharat Sevak Samaj as a paid worker as District Convenor on an approximately the same salary and unsuccessfully stood for elections to the Legislative Assembly in 1962 as an independent candidate and the 1972 as a Congress candidate which would be contrary to the claim of the Samaj that it and its workers were voluntary non-political social workers. The Commission regretted to have to remark that Mr. Sultan did not make his statement in a forthlike manner and tried to deny many things, which he had to admit when he was confronted with documents which he himself had signed.

28.144 Now he is blossoming into a businessman. He was having a printing press

somebody else but the machines are in his possession and what was purchased for a comparatively small price now has gone up in value. Similarly, he had started a tyre factory in which he holds some shares. And further he has taken an agency for the sale of these tyres in which he is a working partner.

28.145 He has entered into litigation with the Central Bharat Sevak Samaj who have removed his name from the primary membership of the Samaj and he is claiming that whatever Bharat Sevak Samaj he has started is the proper and real Bharat Sevak Samaj of Andhra Pradesh, and the ad-hoc body appointed by the Central Samaj is illegal. There have been some leaflets one denunciatory and an other laudatory issued against him and in his favour but these are matters into which the Commission would not like to go they appear to be irrelevant.

28.146 Mr. Sultan has an agency of the Indian Oil Company distributing kerosene oil of Indian oil. There also he claims to be a working partner. But the significant fact is that in all these commercial ventures, according to his statement, he has contributed very little capital, if any at all.

Mohammad Ibrahim

28.147 Mr. Mohammed Ibrahim, APW 5 is a retired Superintending Engineer of the P.W.D. and was a technical director of the B.S.S. and is now a Chairman of the Andhra Pradesh Moslem Wakf Board. His statement is of some importance. He has stated that the Construction Committees of the B.S.S. were started before he joined as a Technical Director and that he was connected with the construction of the Nagarjunasagar left Bank Canal and also was asked to look after the work of the Central B.S.S. for construction of the aerodrome at Bidar. He was getting a salary of Rs. 700/- a month. His function, according to his evidence, was to look after the technical side and when due to some difficulties the B.S.S. Construction Committee wanted to give up certain works he prevented that being done because, that would have given a bad name to the Samaj and also it caused no loss to the Samaj.

28.148 He was asked about the accounts of 217 (216 to be correct) works which the Samaj had done and regarding the 48 accounts 23 (22 to be correct) of which are audited and 26 are unaudited which have been submitted by the Samaj, but he was unable to say anything about them because that according to him, was the function of the late Upender Rao who was the Accountant of the Samaj.

The reason given by him for not submitting all the accounts of the Nagarjunasagar was some trouble with Bhupindra Rao who resented him interference and his insistence on work being done in a regular manner.

28.149 The tendered value of the work taken by the Samaj, according to his evidence, was over a crore but the value of work done was only Rs. 58 lakhs including the work outside Nagarjunasagar project. The value of Nagarjunasagar area was Rs. 42 lakhs. He was asked that the Central Samaj Construction Service Brochure dated October 1963 showed a profit of Rs. 6,80,000.00* upto the time of the issue of the brochure. But he corrected his statement by saying that this included the profit of Bidar and the profit of Nagarjunasagar was Rs. 2,80,000/- when asked how in spite of all these Profits there were unpaid advances due to Government of Rs. 4 lakhs and there was unpaid loan of over Rs. 7 lakhs, his reply was that the responsibility of that was not of the technical staff because it got the work done as cheaply as possible and it was for the State Construction Committee to repay the loan and that in spite of his advice of returning the money to the Government the State Construction Committee did not do so.

28.150 He was asked if the loan of Rs. 7 lakhs taken from Government was meant for buying machinery, his reply was that no machinery was purchased in his time. When shown a list of machinery alleged to have been purchased by the Samaj out of the borrowed moneys and asked as to what had happened to them, his reply was that there was some machinery when he joined and when he left but what had happened to it he did not know; and also that when he left, all machinery sent to Nagarjunasagar Project was still there. Besides this they had an outstanding loan from the Central Bharat Sevak Samaj of Rs. 45,000/- and they had borrowed Rs. 1,45,000/- and had repaid Rs. 1 lakh.

28.151 There was a total loss in the working of the Construction Service of Rs. 3,59,959.00 (Rs. 3,95,848.49 to be correct) out of which the loss on Nagarjunasagar was Rs. 1,76,000.00 (Rs. 2,76,331.49 to be correct). He was asked how that had happened. His reply was: "I am prepared to say that whatever work was done was profitable work and we did earn profit. Unless we go through the accounts, I cannot answer this question precisely." The Commission asked him that they had all the advantages of non-payment of earnest money, non-payment of deposits a very small interest on loan and also advances given for the works with honorary workers

*There seems to be a mistake in the question.

doing the work for the Samaj and yet there was a loss of Rs. 2,76,331.49 up to September, 30, 1966 when he left the Samaj. He was asked to explain it and he put in a statement showing that there was a loss of Rs. 1,50,000.00 upto the end of March, 1964 and that the figures in the brochure might show a profit; but as a matter of fact there was no profit.

28.152 There was a stone crusher which was brought from Bidar and it could not work, it was given on lease to a company called Shyam Trading Company. Ultimately the crusher was sold to this Company for about Rs. 11,000.00 and Rs. 5,608.00 was realised which was to be sent to the Central Bharat Sevak Samaj. Evidently it was never sent, money was realised by him and out of that amount he paid Rs. 3,000.00 to the late Dr. B Ramakrishna Rao and Rs. 2,000.00 was paid to Sultan and Hanumantha Rao. Thus the price of the crusher, which according to his statement, was settled at Rs. 11,000/- was never realised and whatever was realised was not sent to the Central Bharat Sevak Samaj but partly paid to Dr. B. Ramakrishna Rao who was then the Pradesh Chairman and to Mr. Sultan. What happened to that nobody knows.

28.153 The evidence of this witness shows lamentable state of affairs in which the accounts of the Samaj were kept. There was one Branch of the Samaj which was showing a profit and another Branch which was showing a loss. Besides this loss, two sums of Rs. 4 lakhs (2,84,667.46 to be correct) and

Rs. 7 lakhs (Rs. 7,21,552.00 to be correct) which were taken by way of advance and by way of loan had remained unpaid. What has happened to that money nobody knows and no witness has been able to explain the non-repayment of advances and loans.

28.154 A significant fact stated by him was that the losses were due to the fact that he was not incharge of accounts. He was asked :—

“Q. You were incharge of the technical side only. Supposing you were incharge of the office side also it would have shown profit?”

A. I was not incharge of the accounts side. Had I anything to do with the accounts side also I think we would have also shown a profit.”

28.155 He has not explained how he could have arranged to wipe out the losses and also pay back the advances and the loans.

Tirupati Devasthanam Works

28.156 This Construction Unit of the Bharat Sevak Samaj was formed on the 7th July, 1964 at Tirupati with object of carrying out the execution of construction work of the Tirumalaji Tirupati Devasthanam herein after termed Devasthanam Work. The affidavit of the Devasthanam shows that the contracts of the following works were given to the Bharat Sevak Samaj and the details of which are as follows :—

Sl. No.	Name of work	Value of Work entrusted to B.S.S.	Total actual cost of the work executed or final bill paid	Loan and advance if any granted with details	Outstanding advances if any	Interest and cost of suit in respect of advance not repaid
1	Construction of IInd Lecturers quarters at Shri Padmavati Women College.	2,25,000.00	73,248.73	25,000	12,948.28 Plus interest @Rs. 6% from 15-11-66 on Rs. 13,830 till the date of payment.	2,715.12
2	Construction of IIIrd Hostel at Shri Padmavati Women College.	4,30,000.00	2,27,107.43	25,000	6,610.40	9,370.58
3	Construction of Shri Venkateswara Prayer Hall.	2,90,000.00	53,666.00	25,000	12,413.31	9,021.92
4	Construction of Building for Shri Padmavati Prarthana Mahila Mandali.	30,000.00	29,385.00	2,170	1,056.00 for the cost of materials not returned by B.S.S.	..
5	Construction of Guest House	4,27,580.00	52,336.00	25,000	12,728.94	..
6	Construction of compound wall in front of Shri Padmavati Women's College.	40,000.00	39,922.00	5,000	..	..
		14,42,580.00	4,75,665.16	1,07,170	45,756.93	21,107.62
	Total amount of advance, interest, cost of suit and other recoveries					66,864.55

28.157 The total value of the work done comes to Rs. 4,75,665.16. The affidavit further shows that out of these 5 works were not completed by the Samaj and there was a balance of Rs. 66,864.55 outstanding against the Samaj on account of advances and interest thereon and cost of the 3 suits decided ex-parte against the samaj.

28.158 According to the audited accounts money received from the Devasthanam was Rs. 2,77,043.85 and up to 31st March, 1966 loss was Rs. 88,375.22. If provision was to be made for depreciation the losses would have been more.

28.159 The outstanding dues from the Samaj to the Devasthanam were Rs. 66,864.55 including interest and other recoveries. But this is not reflected in the Balance Sheet. Similarly, a loan of Rs. 2.5 lakhs was taken from the Andhra Pradesh Government for these Works and out of that the amount utilised was Rs. 1,09,469.19 and the balance remained with the Pradesh to be used for its other works and activities. It appears that the advances taken from the Devasthanam also were used for Pradesh activities.

28.160 After 31st March, 1966, there are no audited accounts. A letter of the Executive Officer of the Devasthanam dated the 18th Jan. 1972 to this Commission shows that 3 suits were brought by the Devasthanam against

the Samaj for the recovery of the advance including interest. The suits were decreed ex-parte.

28.161 The Samaj has not produced the ledgers or other documents of the Devasthanam Works. They produced only cash books up to June 25, 1968 but these are not for the entire period of the working of the Unit. It has not been possible to verify as to what agency was employed by the Samaj to execute the contracts. But there is an indication from the files that concrete reinforcement masonry work of the IIIrd Hostel of Shri Padmavati Women's College was entrusted to Shri S. C. Muthu, the wood work was given by the Samaj to Dass & Sons, Hyderabad, and to Shri Venkateshwar Timber Depot. The construction of the Compound Wall in front of Shri Padmavati Women's College was entrusted to D. Subbarayulu. Excepting this material this is no other material from which it can be positively decided as to what relationship these various individuals had with the Samaj. They appear to be sub-contractors but no definite finding can be given on this point.

Works taken up by Andhra Pradesh Construction Service directly

28.162 The Andhra Pradesh Construction Service had taken up the following 5 contracts of the value of Rs. 9,83,380.96 directly :—

Name of the Work	Value of contract	Value of work done	Amount of advance sanctioned	Advance outstanding
Construction of bridge at Mile 18/5 of Narsipatam Tallapalem Road.	2,23,575.00	63,336.00	55,750.00	55,750.00
			interest plus	2,856.00
				859.98
			Balance	79,465.98
			Less credit	2,001.00
				77,464.98
Construction of Approach Road to VASISTA Bridge (Khandavalli Tanku).	2,30,455.00	12,156.00	25,000.00	2,100.00
			interest	10,768.00
				12,868.00
Construction of accommodation for A.O.C. Centre and Assays Lines.	3,79,314.46	14,497.30		
13/6 collapsed bridge Vishakapatnam.	64,064.50	..	8,008.00	
Construction of Residential Buildings of Electricity Board at Suryapet.	85,972.00	49,777.50	21,389.00	10,694.00
	9,83,380.96	1,39,766.80	1,10,147.00	1,01,026.98

28.163 One work out of these namely the collapsed Bridge at Vishakapatnam was not started by the Samaj and none of the works were completed.

28.164 The Total value of works completed as mentioned above was Rs. 1,39,766.80 and the outstanding out of the advances given by the State Public Works Department was Rs. 1,01,026.98. The Andhra Pradesh Bharat Sevak Samaj has not prepared any Profit & Loss accounts or Balance Sheets for any of these Works.

28.165 In respect of the work of Construction of Bridge at Mile 18/5 Narsipatnam Tallapalem Road, item No. 1, there is only one Receipt & Payment Account for the period 18-3-65 to 31-3-66 and this shows the total receipts to be Rs. 32,248.23 and the total payments also to be the same i.e. Rs. 32,248.23. The Public Works Department have shown the payments for this Works as Rs. 63,336.00 but no payment is shown in the audited Receipt & Payment Account from the Public Works Department. Further another amount of Rs. 55,750.00 is shown by the Public Works Department as advance whereas all that is shown in the audited Receipt & Payment Account is:—

	Rs.
(1) Amount received from the Pradesh Bharat Sevak Samaj Construction Service	7,703.23
(2) Imprest from Tallapalem work	24,545.00

Thus against the total payments made by the Public Works Department both on account of running payments and advances of Rs. 1,19,086.00, the accounts of this unit for the period ending 31-3-66 shows the receipt of Rs. 32,248.23 only. What happened to the balance amounting to Rs. 86,837.77 is not known.

28.166 In the audited Receipt & Payment Account for the period from 18-3-65 to 31-3-66, the following advances are shown:—

(1) Advance to M. Satyanaraina	7,800.00
(2) Advance to Sidhandam Bridge Account	75.58
(3) Advance to Sidhandam Road Work	403.23
(4) Advance to T. A.	130.00
(5) Advance towards salaries	170.00

What happened to these advances is also not known as no books of accounts of this

Unit have been produced before this Commission. The audited Receipt & Payment Account shows the following expenditure:—

(1) Temporary sheds	1,043.52
(2) Office equipment	405.19
(3) Furniture	100.99
(4) Plants and machinery	220.95

What happened to these items of assets is not known.

Accounts of Approach Road to Vashistha Bridge Item No. 2

28.167 For this Work also no audited Profit & Loss Account or Balance Sheet has been shown to have been prepared but only a Receipt & Payment Account for the period from 10-10-64 to 31-3-66 was prepared which shows the following receipts:—

(1) Pradesh Office Construction Service	60,760.15
(2) Advance from Tallapalem Work	403.23
(3) Advance from V. Kondal Rao	200.00
(4) Imprest on Khandavalli	0.86
(5) Hire charges on receipt of Road Roller	687.20
TOTAL	62,051.44

28.168 On the payment side also payments amounting to Rs. 62,051.44 are shown. The Chartered Accountant has stated that the work in progress and the stock of material at site as on 31-3-1966 was not shown and hence no Profits & Loss Account has been prepared. The Receipt & Payment Account shows the following advances:—

(1) Imprest Tallapalem work	24,595.00
(2) Imprest to V.A.A. Road at Pendurti	660.00
(3) Imprest on Khandavalli	487.87
(4) Advance to C. Malikhajun Rao	1,750.00
(5) N. Sheshagiri Rao	600.00
(6) K. Lingaraju	500.00
(7) Advance towards travelling	625.00
(8) Office Imprest	40.86
TOTAL	29,258.73

28.169 Out of this the imprest to Tallapalem is shown in the audited Receipt & Payment Account of the later work. But what happened to the other advances is not known, i.e., whether they were recovered or adjusted. After deducting these advances and the cash and bank balance of Rs. 222.05 the total expenditure on the work was Rs. 32,570.66 but according to the statement filed by the Public Works Department before this Commission the value of work done was only Rs. 12,156.00.

What is really surprising is that even though the value of work was Rs. 12,156.00, the expenditure on salaries was Rs. 11,039.94 and the travelling expenses Rs. 2,510.25.

28.170 In the audited Receipt & Payment Account Rs. 687.20 is shown as hire charges received for the Road Roller. In these accounts, no expenditure is shown on account of the Road Roller and, therefore, it appears that the Road Roller purchased by the Construction Service was given for this work. As hire charges were recovered, it appears that the contract was also being worked by other parties from whom hire charges for the Road Roller were being recovered. As no books of accounts or records have been produced by the Bharat Sevak Samaj for these works, the actual position could not be verified. Further, as to what happened to the Road Roller, is not known. Mr. R. Sultan, Hyderabad Witness No. 23, stated in his evidence before this Commission that this Road Roller was with M/S Garlic & Co. at Madras and this was taken to Khamam by Mr. Sampat Kumar, then District Convenor, Khamam, and it was in his possession. What happened to the Road Roller later, is not shown.

Construction of accommodation for A.O.C. Centre and Assaye Lines, Secunderabad

28.171 The estimated cost of these works was Rs. 7,37,694.00 and tenders were invited in 1963; the Bharat Sevak Samaj was one of the tenderers. The tender was for 8 barracks but later the work was reduced to 4 barracks the estimated value of which was Rs. 3,25,043.75 and tendered value Rs. 3,79,314.46. On January 16, 1964, the Samaj was handed over this site and on February 19, 1964 after the excavation of foundation of 3 barracks had been completed and some material had been collected, the Garrison Engineer ordered suspension of the work and on March 26, 1964 the Samaj was asked to wind up the work and paid a cheque for Rs. 14,497.53. Payment was made in April 1964.

28.172. The files of the Samaj shows that the work was let out to Vijaya Construction Co. by the Bharat Sevak Samaj.

28.173 The Samaj has produced a cash book from January 12, 1964 to April 1, 1964 which shows an expenditure of Rs. 12,880.64. Unfortunately this cash book has got a number of cancellations and over-writings and is not a reliable document. As a matter of fact,

up to March 25, 1964, there are no entries on the receipt side and expenditure up to that date is shown as Rs. 11,439.10.

28.174 In the audited accounts of the Pradesh Construction Service the expenditure on account of this work is not shown to have been included in 1963-64 or 1964-65.

28.175 A sum of Rs. 15,000 was given by way of an advance for these works by the Pradesh Construction Service and it was shown as outstanding on March 31, 1965 though it was given as advance actually on March 25, 1964; but as stated above, the cash book, even though not reliable because of the defects & omissions etc. mentioned, shows an expenditure of Rs. 12,880.60. What happened to the balance from out of Rs. 15,000 is not shown nor as to what happened to the material which was purchased for the works.

T.L.T. Sub-Station at Suryapet under the Electricity Board

28.176 The estimated cost of this work was Rs. 99,000 and it was taken up in March 1965 on estimated rates. The Inspection Report of Mr. Hanumanth Rao, the Organiser of the Construction Service of the Andhra Pradesh Samaj, shows that the work was not done by the Samaj itself but by a local man named Edla Gopiah. It is not shown as to who this man was; whether a worker of the Samaj or a sub-contractor. According to the report, the Samaj had received Rs. 10,695 as advance and had given an advance of Rs. 8,000 to Edla Gopiah and when the work inspected in September 1965. The value of the work was Rs. 19,533.36.

28.177 There is nothing to show as to whether this work was completed or not but the documents show that the value of the work done was Rs. 36,298 and the amounts outstanding were Rs. 21,389.00. No audited accounts have been produced nor any books of accounts and nothing more can be said about this contract.

Construction activity of Bharat Sevak Samaj, Rayalseema Region, Guntakal

28.178 The Government of Andhra Pradesh on June 16, 1959 issued orders awarding the contract for excavation works on the South Main Canal of the Mid-Pennar Regulator Scheme to the Bharat Sevak Samaj, Rayalseema Branch, Guntakal. On receipt of these orders, the Convenor of the Rayalseema Bharat Sevak Samaj wrote to the Central

Bharat Sevak Samaj giving a list of particulars of the Construction Committee of the Bharat Sevak Samaj, Rayalseema Region as follows :—

Chairman	Sri Kallur Subba Rao, M.L.A., Con- venor, B.S.S. Rayalseema
Secretary	Sri R. Sattan, Joint Convenor, B.S.S. Rayalseema Region.
Members	Sri N. Yaganti, B.A. Sri P. Hanumanthappa, M.A., L.L.B. Sri M. Raja Ram, M.L.A. Sri P. Lakshmanan, Member, Planning Sri C. R. Lingam, Member, Planning Sri T. M. Madalietiah Sri S. Narayannappa, M.L.A.

28.179 He also asked the Central Bharat Sevak Samaj to issue a power of attorney but the Bharat Sevak Samaj on September 12, 1959, wrote back saying that the Pradesh and the Regional Convenors had full authority to take up construction works and to issue powers of attorney in the favour of the individuals who were to deal with the Government.

28.180 From the records it is not clear as to what amount of work was done by the Rayalseema Bharat Sevak Samaj in the Tungabhadra Project. No accounts or books of accounts have been produced.

28.181 The Central Bharat Sevak Samaj on August 7, 1962 approved another Pradesh Committee for the Rayalseema Region with the following members :—

1. Shri Kallur Subba Rao, Regional Convenor	Chairman
2. Shri N. Yaganti (I.A.S. retired)	Vice-Chair- man and Treasurer
3. Shri B. Krishnamurthy, B.E. Supdg. Engineer (Retired)	General Manager Works
4. Shri N. Venkatasubbaiah, M.L.C.	Member
5. Shri M. Raja Ram, Chairman, Labour Contract Co-operative Society	Member
6. Shri S. Anjaneyulu, Contractor	Member
7. Shri C. Laxman Rao, M.A., B.T., Secy. RCC.	Member

Bharat Sevak Samaj Construction Unit, East Godavari

28.182 The Central Construction Service of the Bharat Sevak Samaj had approved the East Godavari District Construction Committee to take up works up to Rs. 1 lac for each work. According to the information filed by

the State Public Works Department before this Commission one work was allotted to the Bharat Sevak Samaj in East Godavari whose contract value was Rs. 36,450. It appears that the Samaj did not complete the work but only did work of the value of Rs. 25,133. No penalty appears to have been imposed for not completing the work. The State Public Works Department had advanced Rs. 4,500 for this work out of which Rs. 985 is still to be recovered. The Central Bharat Sevak Samaj has produced an unaudited account of the East Godavari Unit for the work G.T. Road widening mile 373 to 374 from January 1965 to December 1966 in which the value of the work done and payments received is shown as Rs. 21,829.30. The State Public Works Department has, however, shown the payments made for this work as Rs. 25,133. Thus, an amount of Rs. 3,303.70 remained unaccounted for. Out of the loans received from the State Government, the Pradesh Bharat Sevak Samaj had advanced an amount of Rs. 5,600 as per Balance-Sheet of the Pradesh Bharat Sevak Samaj as on March 31, 1965 but in the unaudited Balance-Sheet of this Unit as on December 31, 1966, an amount of Rs. 3,300 is shown as having been received from the Pradesh Bharat Sevak Samaj. It may be mentioned that the Pradesh Bharat Sevak Samaj has not produced any accounts after March 31, 1965. Therefore, which position is the correct one, is difficult to say.

28.183 But the unaudited Profit & Loss Account of the East Godavari Unit shows a loss of Rs. 3,736.74. Further, the Balance-Sheet as on December 31, 1966 shows advances on account of the work as Rs. 2,050.50 and the value of implements as Rs. 174.98. What happened to these implements and whether the advances were recovered and if recovered, what happened to those moneys is not known. Further, the Pradesh Bharat Sevak Samaj loan of Rs. 3,300 also does not appear to have been repaid at all. The Central Bharat Sevak Samaj had the unaccounted account of this unit up to December 31, 1966 but they have not incorporated the same in the Consolidated Account of the Construction Service for the year 1965-66.

28.184 It may be mentioned that the unaudited accounts found in the files of the Central Bharat Sevak Samaj produced before this Commission are not signed by any person and apparently this was prepared by the peripetic team of the Planning Commission which went round to collect the accounts of the construction units.

Works taken up by the Bharat Sevak Samaj, Medak District

28.185 The information supplied by the Public Works Department shows that the

Samaj had taken 31 works in this District on nomination basis, the particulars of which are as follows :—

Particulars	No. of works	Value of work	Value of work done	Advances outstanding
1. Roads Building work	4	2,52,059.07	1,31,527.03	3,300.00
2. Irrigation Works in Sangareddy	9	2,08,041.00	1,14,692.42	13,627.08
3. Irrigation works Medak District	18	1,49,795.00	86,826.00	..
	31	6,10,495.07	3,33,045.45	18,709.08

28.186 A Construction Committee was formed which was approved by the Central Bharat Sevak Samaj but it is not necessary to set out their names here.

28.187 Out of the works, 10 works of the value of Rs. 98,615 were taken by the Samaj up to August 31, 1961 through Mr. Narasimha Reddy, the then Joint Convenor of the District Bharat Sevak Samaj and they were completed between May 1959 and September 1960. This is what the report of Mr. Hanumantha Rao shows :—

The accounts of the Medak Bharat Sevak Samaj were inspected on July 5, 1964 by an official of the Pradesh Bharat Sevak Samaj. No records or cash book were produced before the inspection officer. Other points brought out in the Inspection Report are that the Convenor Mr. Krishnamachari and Joint Convenor Mr. Narsimha Reddy had mentioned that only 11 works were taken by the Samaj out of which 2 were cancelled, 3 were completed and the rest were at the stage of measurement. Both the District Chairman and the Joint Convenor said that they were unable to submit detailed accounts about the payments made as the works were entrusted to the local representatives at a no profit basis and the Bharat Sevak Samaj was functioning only for the purpose of signing cheques or drawing moneys and redisbursing the same to the local representatives concerned.

- (ii) The information furnished by the Public Works Department shows that the total value of the work done was Rs. 72,683.00. The expenditure shown on the works by the District Chairman and the Joint Convenor was Rs. 61,089.00. Thus, there was a profit of Rs. 11,594.00 but they were unable to give any detailed accounts.

- (iii) An amount of Rs. 3,283 was outstanding out of the advances given by the Public Works Department for which accounts were to be rendered by the Joint Convenor.

- (iv) Up to January 9, 1962, the total deposit under Community Development Fund was Rs. 3,508.00 out of which Rs. 1,200.00 had been adjusted towards amounts due to the Public Works Department, Nizamabad, and the balance of Rs. 2,308.00 was drawn by Mr. K. Krishnamachari, District Chairman and for which accounts had yet to be rendered by him.

28.188 It may be stated here that the Commission had summoned Mr. Krishnamachari, District Chairman, but he did not appear.

Works taken up after 1961

28.189 Five work contracts were taken up by Mr. Somappa, who was the Mukhya Sahayogi of the Lok Karya Kshetra Sangareddy. When Mr. R. N. Mehta of the Central Bharat Sevak Samaj went for inspection, a cash book was produced before him but no vouchers and when later the representative of the Pradesh Bharat Sevak Samaj went to take an inspection, even the cash book was missing.

28.190 The District Chairman, Medak made an announcement that there would be a profit of Rs. 3,000 in the contract of Manjira Water Works but actually as the Public Works Department has shown, there was no amount due to the Samaj. On the other hand, there were some outstandings against them.

28.191 The District Chairman, Mr. Krishnamachari, had received an amount of Rs. 1,969.00 from the Executive Engineer, Manjira Water Works but he rendered no accounts of the same.

28.192 Seven work contracts were taken by the Medak Bharat Sevak Samaj of which two were completed, one was cancelled and four were in progress. Work was done on an agency system, i.e. the works were entrusted to the local representatives. Besides, no detailed accounts were kept by the District Chairman.

28.193 Mr. Somappa was the representative of the Samaj for B.T. Coal tar coating in connection with Jogipet-Ghanaper Work Contract but he rendered no accounts.

28.194 Even though the Samaj had taken works of the value of Rs. 1,63,690.71, no bank account was opened in the name of the Samaj nor in the name of the Construction Committee.

28.195 According to the agreement of the Samaj with the Public Works Department, 96 per cent of the value of the bills was paid to the Samaj and 4 per cent was retained for the Community Development Fund. The amount in deposit on account of that fund up to June 6, 1961 was Rs. 4,000. Mr. Krishnamachari, the Joint Convenor of the Bharat Sevak Samaj, wanted this amount to be paid to the Samaj and the Pradesh Bharat Sevak Samaj wrote to the Superintending Engineer to pay it. This was on June 28, 1961 and a sum of Rs. 3,508.00 was paid.

28.196 The Inspection Report of the representative of the Pradesh Samaj in July 1964 shows that no accounts were produced for the amounts withdrawn by the District Chairman. Similarly, for the works taken up to August 1961, there was a Community Development deposit of Rs. 5,633.19. That was also drawn by the District Chairman but there are no accounts.

28.197 Out of the 31 works taken in the Medak District, accounts were rendered to the Central Samaj in respect of only six and these are unaudited and were prepared by the officials of the Planning Commission who went round the country to collect the accounts. These accounts are not signed by anybody but they were incorporated in the Consolidated accounts of the Central Samaj for 1964-65. However, these accounts do not appear to be complete because out of the tendered value of Rs. 2,60,995.07 for these six works, the receipts from the Public Works Department shown are only of the value of Rs. 62,415.11 and out of six works 3 were completed as given in Table 28F. Although the officers of

the Planning Commission could get some accounts in July 1964, no accounts were obtained from the District Bharat Sevak Samaj authorities by the Pradesh Unit in 1964 when the work was in progress.

28.198 The unaudited accounts of these six works show that in the Profit and Loss Account and the Balance Sheet the total profit for two works was Rs. 9881.62 and the losses in respect of 4 were Rs. 8,568.25. It may be pointed out that these accounts are for different periods; the last date up to which the accounts go was September 4, 1964 and that also in respect of one work.

28.199 Thus, the position is that there are no completed accounts as to who received the money from the Public Works Department; how the moneys were utilised and what happened to the profits, if any, is not known. Even the Pradesh Bharat Sevak Samaj, in spite of the efforts made to get the accounts, do not know anything.

28.200 In respect of the works for which unaudited accounts were produced by the Samaj, the position and the particulars are as follows, which also show the difference between what the Public Works Department had shown to have paid and what is given in those unaudited accounts :—

Name of the work	Payment made to the B.S.S. as per the statement in of P.W.D. accounts	Bill payments shown as received in the	Difference
(i) Minor works on Narsapur Road	61,983.03	19,253.95	42,729.08
(ii) B.T. Coal coating on Jogipet Chanpur Road	35,481.00	10,917.16	24,563.84
(iii) Lanka Kunta	1,449.00	702.00	747.00
(iv) Komati Cheru	5,096.00	2,118.00	2,978.00
(v) Guram Kunta	8,994.00	4,014.00	4,980.00
	1,13,003.03	37,005.11	75,997.92

Jogipet Chanapur Road Black-topping

28.201 The value of this work for miles 6-14 was Rs. 1,47,072.92. The site of the work was handed over to the Samaj on March 11, 1963. It was to be completed within one

year but upto March 1964 as is shown by the letter of the Executive Engineer dated April 6, 1965, the Samaj had done work of the value of Rs. 30,756.00.

Inspection of the accounts of the District Unit

28.202 A letter of the Convenor, Mr. Narsing Rao, to the District Chairman, Bharat Sevak Samaj, shows that Mr. J. K. Khanna was to visit Medak District in 1963 and that the Central Samaj was not satisfied with the construction work going on in the District, and for that reason Mr. Khanna had directed the Pradesh Bharat Sevak Samaj to stop all construction work in the District. This letter also shows that Mr. Krishnamachari, District Chairman, had disowned responsibility for the previous works and no accounts had been rendered to the Pradesh Bharat Sevak Samaj even though works had been taken on his recommendation and by his nominee. This letter also shows that one Narsimha Reddy had to account for a sum of Rs. 4,000/-. There are no details of this amount.

Earth work (diversion of Manjira River)—widening the left bank

28.203 A letter dated January 16, 1961 of Mr. Krishnamachari, District Chairman, Bharat Sevak Samaj, shows that the District Bharat Sevak Samaj took up this work on November 2, 1960 and completed it on November 20, 1960 by employing about 200 daily labour. The Coffor Dam was also taken up on November 21, 1960 and was completed on January 11, 1961. They had requested the Engineer to entrust the work of flood banks on both sides of the river costing nearly Rs. 5 lacs and the Samaj quoted rates for the same.

28.204 Nine works connected with the Manjira Project were given to the Bharat Sevak Samaj, Medak District, of the total value of Rs. 2,08,641.00. The Andhra Pradesh Public Works Department in its statement filed before the Commission, has shown the payments to Bharat Sevak Samaj in respect of these contracts to be Rs. 1,14,692.42 but the Bharat Sevak Samaj has not produced any audited or unaudited accounts or any books of accounts in respect of those works.

Restoring Ramancherru Hannpur in Andole Taluq

28.205 A contract was entered into for the execution of the above work by Mr. Narsimha Reddy, incharge of the construction work in Medak District, on January 13, 1960, at 15 per cent less than the estimated cost. The contract amount was Rs. 19,600/-.

28.206 When the work was completed up to Rs. 7,195/- only, Mr. Narsimha Reddy

wrote to the Executive Engineer on March 14, 1961 to extend the time of the work up to May, 1961 but the Executive Engineer cancelled the contract on July 7, 1961 and the rest of the work was got done by another contractor. The Executive Engineer imposed a fine of Rs. 3,747/- for non-completion of work and the extra cost involved and a notice was served for the recovery of Rs. 3,553/-, the balance of Rs. 194 having been adjusted from some other work. This was on February 20, 1963.

28.207 The Andhra Pradesh Bharat Sevak Samaj on March 22, 1964, requested the Chief Engineer (Irrigation), Andhra Pradesh Public Works Department, to waive the recovery of the fine but the Government did not agree.

28.208 However, it is seen from the affidavit of the State Government that no such recovery was made from the Samaj.

Bharat Sevak Samaj District Unit, Anantapur

28.209 According to the information given by the Andhra Pradesh Government, only one work was given by Public Works Department to the Anantapur District Unit of the value of Rs. 25,000. Samaj did very little portion of the work of the value of Rs. 564 and abandoned the work. There is no evidence of any penalty having been imposed. An advance of Rs. 25,000 was given out of which Rs. 736 is still outstanding.

28.210 The Central Bharat Sevak Samaj has produced an unaudited profit and loss account for this work which shows the total expenditure on the work as Rs. 1,118.97 and no payments of the Public Works Department are shown. There is a remark that the payment of the Public Works Department was Rs. 1,454 but according to the Public Works Department only Rs. 564 were paid for the work. The accounts were not signed by any one and appear to have been prepared by the peripatetic team of the Planning Commission which went round the States to prepare the accounts.

28.211 The unaudited balance-sheet shows the value of implements to be Rs. 295 and advances to labourers as Rs. 435. What happened to these is also not known.

District Bharat Sevak Samaj, Karimnagar

28.212 According to the information supplied by the Public Works Department, Bharat Sevak Samaj, Karimnagar, had taken up 11 works the value of which was Rs. 78,866.00. The Chairman of the District Bharat Sevak

Samaj, when these works were taken up, was Mr. M. Narasimha Rao. Ten works were cancelled and only one work was completed. The expenditure incurred as per the statement of the Pradesh Bharat Sevak Samaj was Rs. 28,190.56. The payments from the Public Works Department were Rs. 45,838.00.

28.213 The files of the Bharat Sevak Samaj show that the Executive Engineer, Karimnagar Division on February 9, 1959, pointed out the slow progress of work and he warned the Bharat Sevak Samaj that if the works were not speeded up contracts would have to be cancelled.

28.214 As no improvement was noticed, on February 17, 1960, the Executive Engineer wrote that the works were being taken over by the Division for execution through other agencies and that subordinate officers were being instructed to submit closing bills.

Thus, it appears that 10 works were cancelled in February 1960.

Advances due from the Joint Convenor, Mr. Narasimha Rao

28.215 Mr. M. Narasimha Rao, Joint Convenor had received a sum of Rs. 2,600 (Rs. 1,600 from the Pradesh Office in February 1969 and Rs. 1,000 from Raja S. V. Jagannath Rao, Pradesh Convenor) in connection with the minor irrigation works in Karimnagar District with the specific undertaking to refund the amounts from the payments received for the works from the Public Works Department. As he failed to refund the money, a registered notice was issued by the Andhra Pradesh Bharat Sevak Samaj on February 17, 1963. On March 13, 1963, however, the Andhra Pradesh Bharat Sevak Samaj decided not to take legal action against Mr. M. Narasimha Rao on the assurance given by Mr. P. V. Narasimha Rao, the then Minister for Law, about the repayment of the loan by Mr. Narasimha Rao. It is not clear from the records whether the amount was repaid by Mr. M. Narasimha Rao or not.

District Construction Unit, West Godavari

28.216 This was also one of the units of the Andhra Pradesh Bharat Sevak Samaj which was recognised by the Central Bharat Sevak Samaj for taking up construction works up to the value of Rs. 1 lac per work. According to the information filed by the State Andhra Pradesh Public Works Department, 6 works of the contract value of Rs. 1,30,126 were given to the District Unit, West Godavari

from 2-9-1963 to 30-9-1965. Out of these works, 2 were completed and 4 were not taken up at all even though advances were drawn in one case and the value of the work done was Rs. 44,708.00. No penalties were imposed. Advances totalling Rs. 11,272 were given out of which Rs. 2,780 remain to be recovered.

28.217 The Central Bharat Sevak Samaj has produced the unaudited accounts of 2 works taken up by this unit for the period from 2-9-1963 to 30-9-1965 in which they have shown the value of the work done and bills paid for as Rs. 46,298.00. How the Samaj has shown an amount more than what was actually paid by the Public Works Department is not clear.

28.218 The Income and Expenditure Account shows a deficit of Rs. 4,218.60 and an amount of Rs. 500 is shown as advance to Mr. P. Venkateswara Rao which was outstanding on 30-9-1965. What happened to this advance is not known. There is no evidence of its having been repaid. Further according to the books of the Pradesh Bharat Sevak Samaj an amount of Rs. 4,000 was advanced on 23-6-1964 to the West Godavari Unit from out of loan received by the Pradesh Bharat Sevak Samaj from the State Government. Strangely enough in the unaudited Balance-Sheet as on 30-9-1965 the West Godavari shows only Rs. 300 as outstanding out of this. The difference is not accounted for.

Bharat Sevak Samaj District Unit Srikakulam

28.219 According to the statement filed by the Andhra Pradesh Public Works Department, one contract of the value of Rs. 41,762 was taken up by Srikakulam District Unit and this work was completed and payment of Rs. 40,076 was made to this unit. Neither the Pradesh Bharat Sevak Samaj nor the Central Bharat Sevak Samaj has produced any accounts of this unit and what happened to the profits, if any, of this unit is not known. According to the Public Works Department, the name of the work was "Special Repairs to Allikam Bithalli Road" Miles 5-11 and the work was taken up by U. Raja Rao, Secretary, Srikakulam District Bharat Sevak Samaj. The Central Bharat Sevak Samaj has not included the accounts of this unit in their consolidated accounts for the year 1965-66.

28.220 The Public Works Department has also stated that an amount of Rs. 1,100 was withheld as 2* per cent community deposit but this was transferred to the Paderu Division towards adjustment of advances paid to the Samaj by the Division.

Mahbubnagar Works

28.221 Seventy work contracts of the value of Rs. 12,48,397.00 were taken up by the Bharat Sevak Samaj in Mahbubnagar. According to the information filed by the Public Works Department, the payments made to the Bharat Sevak Samaj on account of these works amounted to Rs. 6,56,721.67. These works were taken up by the Convenor of the Atmakoor Taluka Bharat Sevak Samaj. The advances given to the Samaj amounted to Rs. 1,00,440.00 out of which a sum of Rs. 21,136.66 is still due. The number of works completed by the Samaj were only 14 leaving 56 works either incomplete or abandoned.

28.222 There was an inspection of the accounts by the Pradesh Bharat Sevak Samaj—by Mr. K. Hanumanth Rao, Organiser of the Pradesh Unit. This was from August 19, 1963 to August 30, 1963. He has given a history of the working of the Construction Service in Mahbubnagar District and the salient points out of his report are as under:—

- (i) No Construction Committee was formed in the District although in the earlier stages there was an organisation consisting of Block Convenors and some "officers".
- (ii) The Chairman and the Vice Chairman of the District Bharat Sevak Samaj took up works in the names of the Block Convenors who were given a power of attorney to execute the works although some of the works were under the direct control of the Bharat Sevak Samaj.
- (iii) Works taken by Mr. Pratapa Reddy in Atmakoor Taluq were sublet to other contractors.
- (iv) Works taken up by the Chairman and the Vice Chairman were also sublet to the sub-contractors.
- (v) There was no whole-time technical organiser to manage the works properly and the District Chairman and the Vice Chairman were particular in getting 5 per cent contribution for the Samaj and development fund by subletting the works.

Works taken by K. V. Pratapa Reddy, District Convenor

28.223 According to the Public Works Department the number of works taken up by K. V. Pratapa Reddy were 15 but he told the Organiser that out of those four works were given to the Bharat Sevak Samaj workers and representatives and no amounts were deducted

on account of community development fund in these cases. Out of the remaining 11 only 2 were completed and the remaining 9 were under progress.

The work on the Koil-Sagar Road work was of the value of Rs. 2,05,000 which was executed by local contractors Narayan Babu and Ranchodkara who was a partner of Pratapa Reddy. Advances of Rs. 28,500 were drawn from the Public Works Department and Rs. 3,476.31 credited under the community development fund was also withdrawn and used for financing the work.

Anicut and Feeder of Kanmanoor Village— Contract amount of Rs. 59,210.00

The agency to whom this was given executed the work of the value of Rs. 4,005.00 upto November 1962 and the work was then at a standstill. The remaining works taken up by Mr. Pratapa Reddy were let out to the agencies in the concerned villages.

Works taken up by G. Vajendra Rao and D. K. Sathya Reddy

28.224 Fifteen works were taken up by these two persons and managed by Mr. D. K. Sathya Reddy. The Pradesh was unaware of the particulars of the works. There is no mention as to what happened to the accounts.

Works taken up by P. Pulla Reddy

28.225 Three works taken up by Mr. P. Pulla Reddy out of which two were completed and one was in progress for which a penalty of Rs. 100 was levied. Total value of work done for all the three works was Rs. 31,891.00. There is no mention about the accounts.

Works taken up by Chairman and Vice Chairman of Mahboobnagar District

28.226 All these works were sublet to petty contractors with 5 per cent commission to the organisation and 4 per cent towards the community development fund. All the works under the control of Mr. Raghava Rao, Block Convenor, were executed by Lingappa, a local contractor.

Construction of minor masonry works at Nagar Kurnool to Kollapur Road were let out to Pratapa Reddy who was a petty contractor.

Contributions for Community Development Fund

28.227 The Executive Engineer had deducted contributions at 4 per cent in some cases and 2 per cent in some other cases in the case of 19 works only. A statement attached to the tour note shows that in all the Executive Engineers had deducted Rs. 7,296.54 in respect

of 20 works on account of the community savings fund and out of which Rs. 2,176.31 had been withdrawn by the Bharat Sevak Samaj. What happened to the balance is not clear from the records.

28.228 The records of the Mahboobnagar Bharat Sevak Samaj show that amounts totalling Rs. 814.36 were contributed to the Pradesh Bharat Sevak Samaj by Bharat Sevak Samaj Mahboobnagar out of the profits of the construction works. The names of the works from where contributions were made were as follows:—

Name of the work	Amount
Nalla Cheru Vendakode, Atmakur (Sri Pratapa Reddy)	28.00
Manikonda Tank (Sri Raghavander Rao)	328.92
Peerlamally Road, Mahboobnagar	61.44
Gadwal works (Sri D. K. Sathya Reddy)	300.00
Thummal Cheru Atmakoor (Sri K. V. Pratapa Reddy)	36.00
Nagaal Cheru, Mahboobnagar (Sri Raghavander Rao)	60.00
	814.36

The Block Convenors and Chairman and Vice-Chairman of the District were very busy in their professions as they are "stalwarts in political arena" and they had no time to spare for the Bharat Sevak Samaj work.

Accounts

28.229 The Organiser was unable to secure any particulars of the accounts regarding the works executed.

From the tour note of the Organiser of the Pradesh Bharat Sevak Samaj it appears that most of the works taken up by the District Bharat Sevak Samaj, Mahboobnagar, were sublet to sub-contractors with 5 per cent contribution to the District Bharat Sevak Samaj and 4 per cent towards Community Development Fund. Out of the 54 works, only in respect of 20 works deductions were made on account of Community Development. No accounts were produced before the Organiser of the Pradesh Bharat Sevak Samaj who inspected the works and what happened to the profits is also not known. Similarly what was done with the amounts credited under Community Development Fund is also not known.

28.230 In the Consolidated Account of the Construction Service of the Bharat Sevak Samaj the accounts of the following five works purport to have been included:—

1. Construction of Minor Masonry works on Nagar Kamool to Kollapoor Road.
2. Kudurmalla Tank.
3. Nara Kulan and Koorama Cheru, Nagar Kamool work—1964.
4. Duruvaslacheru Achampet Taluq.
5. Sarla Sagar Project, Mehboob Nagar.

28.231 Out of these the figures of Income and Expenditure have been shown only in respect of 2 works, viz.:—

	Profit
	Rs.
1. Nagar Kamool to Kollapoor Road	5,109.10
2. Sarla Sagar Project, Mahboob Nagar	3,475.84

What happened to these profits is not clear but in the Balance-sheets advances are shown to some parties as follows:—

	Rs.
Nagar Kamool to Kollapoor—Advances to M. N. R. work	1,000.00
C. Rama Rao	4,250.00
Kudurmalla Tank Advances to Convenor. (Advances were made for various works but no details of expenditure were available)	18,900.00
Sarla Sagar Project, Mehboob Nagar	3,013.62
Loan to M. N. R. works. Advances (names of parties not indicated)	3,013.62
	5,000.00

28.232 In the case of these works following advances from the Public Works Department are also shown as outstanding:—

	Rs.
1. Kudurmalla Tank	4,478.00
2. Sarla Sagar Project, Mahboob Nagar	1,008.00

28.233 In respect of the two works—Nara Kulan—Koorama Cheru and Duruvaslacheru Achampet Taluq there are no profit and loss accounts and the value of work done is also not shown but advances from the Public Works Department are shown as outstanding at Rs. 2,000 and Rs. 4,000 respectively. Out of the first work the entire amount was paid to C. Rama Rao. What happened to these advances and whether the works were completed and if they were completed what happened to the profits, if any, is not known.

28.234 It may be mentioned that all the accounts of the five works mentioned above are unaudited and these have not even been signed by any person. In respect of the 65 other works taken up in the District there are no accounts what-so-ever. The Bharat Sevak Samaj has not produced any books of accounts for any of the works taken up in Mahboobnagar.

28.235 The statement filed by the Executive Engineer (Road and Building) Wanaparthi, show that the following two contracts were taken by the Bharat Sevak Samaj, Gadwal, Mahboob Nagar District:—

(i) Constructing a road from Gadwal to Raichur M.14/0 to 18/0	48,427
(ii) Constg. a road from Gadwal to Raichur Road from M. 11/0 to 14/0	50,000
	98,427

These works were entrusted to by D. K. Sattya Reddy, Convenor, Bharat Sevak Samaj Gadwal and President City Municipality Gadwal Mahboobnagar District on nomination. These works were commenced on 1-1-1964 and 22-9-1963 and were to be completed on 31-10-1964 and 21-9-1964 respectively. The Samaj could not complete these works in spite of the extension of time and as such these contracts were determined on 15-3-1966 and 1-9-1967. A penalty of Rs. 403 and 200 was imposed on the Bharat Sevak Samaj. As per the information furnished by the Public Works Department, the Bharat Sevak Samaj was paid Rs. 10,770 and Rs. 37,770 (total Rs. 48,540) for these two works.

28.236 In respect of the second contract, the Samaj was given an advance of Rs. 11,000 on 28-9-1963. According to the Public Works Department a sum of Rs. 1316 was still to be recovered from the Bharat Sevak Samaj after adjusting all the dues of the Samaj for the work done by them. The Department is contemplating to effect the recovery of this amount from the assets of the Samaj in other Divisions.

28.237 The Technical Director, Bharat Sevak Samaj Construction Service, Andhra Pradesh in his letter dated 26-3-1966 to the Executive Engineer, Public Works Department which was in reply to the final notice given to them on 16-3-1966 by the Public Works Department stated as under:—

"I entirely agree with you to complete the work in all respect by 31-5-1966. If this is not done you are at liberty to close the work and adjust all the liabilities from the assets of Shri D. K. Sathya Reddy,

Convenor, Bharat Sevak Samaj, Gadwal who is solely responsible for the slow progress and hence for the consequences. We have issued several notices to him without any result. As such it will serve no useful purpose if any more letter is written to him, and ask you to give some more time."

28.238 In another letter dated 6-4-1966, the Chairman Bharat Sevak Samaj Andhra Pradesh asked the Executive Engineer, Mahboobnagar to take the closing measurements of all works taken by local Bharat Sevak Samaj under his control and liabilities if any may be adjusted from their assets (closing bills, works bills, deposits), in his or other divisions in his district and pay back the balance.

Works taken up by Bharat Sevak Samaj, Nalgonda

28.239 Mr. P. V. Ranga Rao, Chairman of the Bharat Sevak Samaj, Nalgonda, on 10th September, 1963 submitted a panel of names for inclusion in the Construction Sub-committee for Nalgonda, but the committee was not approved as no engineer or accountant was included. Mr. Ranga Rao on 19-8-1964 informed the Pradesh Bharat Sevak Samaj that no qualified engineer was prepared to work for the Bharat Sevak Samaj without appropriate remuneration and the unit could not afford to pay for an engineer and for an accountant. It thus appears that no regular construction committee was approved for this unit. But, it appears from a letter of 9-2-1964 from Mr. K. Venkatrama Rao that he was the Vice-Chairman and incharge of the Construction wing for the period 23-3-1963 to January, 1964.

28.240 It also appears that the Bharat Sevak Samaj Nalgonda took up a number of Works, information about 9 of which are available in the files of the Bharat Sevak Samaj produced. The names of the Works taken up about which information is available are contained in Table 28-A (Annexed). It appears that these works were taken up during the period 1963 to 1965. How they managed to take up the Work when there was no regularly constituted District Construction Committee is not clear from the records.

28.241 It appears from the files of the Andhra Pradesh Bharat Sevak Samaj, that the Organiser, Construction Service of the Andhra Pradesh Bharat Sevak Samaj (Mr. K. Hanumathia Rao) inspected these works in 1965,

On 30th April, 1965 he wrote to the Vice-Chairman of the Bharat Sevak Samaj, Nalgonda,

“the enclosed list of works will clearly show the negligence of our representative and District Bharat Sevak Samaj Construction Wing. Except 2 Works all the rest are sailing in the same boat, especially the Kollakat vabandam Keswavapuram had stopped completely from 8 months. The representative had not resumed the work in spite of pursuance of concerned Public Works Department officials and reminders from the Pradesh Bharat Sevak Samaj”.

Inspection of the Works by K. Hanumathia Rao, Organiser, Construction Service, Bharat Sevak Samaj, Andhra Pradesh

28.242 The tour notes of Mr. K. Hanumathia Rao who inspected these works in the month of September, 1965 are available in the files of the Andhra Pradesh Bharat Sevak Samaj and show the following :—

- (i) The District Chairman (Mr. P. V. Ranga Rao) reported that he was hearing some rumours about some mal-practices which were going on in the construction activities, but he could not say how far they were true. The construction activities were being looked after by the Vice-Chairman, Mr. K. Venkataraman Rao, from the very beginning. The Vice-Chairman, however, said that he had no written information from the representatives of the Works and had no time to supervise the Works and maintain the Accounts properly. The representatives were local political workers and Ex-contractors who got the Works, took the advances and executed the Works.

About the different Works the comments of the Organiser after inspecting the said Works were—

(1) **Special repairs to Rama Samudram and Neela Samudram Tank Works and construction of 3rd class moram road from New Ogedu to Itikala Pahad**—These Works were entrusted to local representative Mr. P. Lakshminarsieh. There was no hope of getting the Accounts of these Works from the Ex-contractor who bolted away doing the road work.

(2) **Excavation of open mouth Canal of Musiat Velidevi**.—The Work was entrusted to D. Narasimha Reddy, Congress Secretary,

Ramannapet Taluq, who was paid an advance of Rs. 6,000/- but work of value of about Rs. 2,000/- had been executed.

(3) **Restoration of Managalavani Kathava, Persaipally**.—Work was entrusted to local representative Edla Gopiah of Suryapet who was paid an advance of Rs. 733/- by the Vice-Chairman. Value of work done was Rs. 1,250/-.

(4) **Tallavagu Kathava : Sirikowda**.—The Work was entrusted to Ela Gopiah. Advance paid by the P. W. D. was Rs. 3,241/-. Value of work done Rs. 2,108/- and the balance work in hand about Rs. 18,788/-

(5) **Restoration of Kotha Kathava + Bundam, Kesavapuram**.—Work was entrusted to K. Sudarshan Reddy, Ex-contractor, Suryapet. Advance received Rs. 10,000/- by the District Convenor, out of which the contractor had received Rs. 9,300/- only as advance. Value of work done up to July, 1955 was Rs. 23,315/-.

28.243 From the tour notes of the Organiser of the Andhra Pradesh, BSS, it appears that all these Works were taken up by the District Unit and entrusted to different parties. It is not clear from the records whether these Works were completed. It also appears that the Pradesh B. S. S. did not receive any Accounts.

Accounts of the works

28.244 The Andhra Pradesh B. S. S. have not produced any books of accounts or audited or unaudited accounts of these works. It appears that the accounts of none of these works were included in the Consolidated Accounts of the Construction Service of the Bharat Sevak Samaj prepared for the years ending 31st March 1965 and 31st March 1966.

Closure of Construction Wing

28.245 On 30th December, 1965 the Technical Director of the Andhra Pradesh B. S. S. wrote to the Vice-Chairman of the B. S. S. Nalgonda that under instructions from the Chairman of the Construction Service it was decided to close the construction activities in the District due to the non-cooperative attitude adopted by the B. S. S. Branch, Nalgonda. The Vice-Chairman was asked to complete the works in progress and have the final measurements recorded and to send the final accounts of the works undertaken by him,

28.246 No final accounts are however available in the files of the Pradesh B. S. S. it is not clear whether they were ever received. What the financial results of these works were is also not clear from the records nor is it clear as to what happened to the profits, if any.

28.247 An amount of Rs. 19851.14 (including interest of Rs. 2013.14) was outstanding out of the advances given by the PWD for these works as per information supplied by the PWD on 9th November, 1972.

28.248 As per the information filed by the State PWD before this Commission, the total payments made to B. S. S. in respect of these works was :—

6 works given by Ex. Eng. I. B. Nalgonda :	Rs. 87,908.00
3 works given by Ex. Eng. R&B, Nalgonda :	Rs. 25,546.48
	Rs. 1,13,454.48

28.249 There are no accounts of the B. S. S. showing the receipt of and payment out of these amounts nor about the utilisation of the profits, if any.

Bharat Sevak Samaj District Unit Nizamabad

28.250 Only one work was taken up by Nizamabad District Unit from the PWD "Restoring Suramcheru". The value of the contract as per the PWD was Rs. 8,250/- but only work of the value of Rs. 562.64 was completed and then the work was abandoned. An advance of Rs. 747 was given and out of that an amount of Rs. 184.36 was still outstanding. The work was allotted to Mr. Narasimhareddy, Member of the Bharat Sevak Samaj, Palwancha village.

28.251 Bharat Sevak Samaj has not produced any accounts of this unit nor have they included accounts of this unit in their consolidated accounts.

Works taken up by the Bharat Sevak Samaj in Warrangal District

28.252 The records of the Central B. S. S. do not show that there was any Unit of the Warrangal B. S. S. recognised for the purpose of taking up construction activities.

28.253 30 works which were taken up by the District B. S. S. Warrangal before August, 1961 under the incharge of Mr. P. V. Ranga Rao, Distt. Chairman Warrangal was in charge. The contract valued of these 30 works is shown as Rs. 3,38,929.00 and the value of the work done to as Rs. 1,99,414.00. The advances outstanding were Rs. 4186.25,
6—1 Deptt. of Com. Dev./73

Accounts

28.254 The B. S. S. has not produced any accounts in respect of the District B. S. S. nor in respect of the works mentioned above. What happened to the profits, if any, in respect of these works is also not known.

Works taken up in Khammam District.

28.255 The Statement filed by the Executive Engineer, P. W. D. Irrigation Division, Khammam, shows that 18 works were entrusted to the District B. S. S. Khammam. But of these 17 works were executed during 1958-59 and one work in 1959-60. These works were entrusted to Mr. P. V. Ramanaiah, Convenor, B. S. S. Khammam District. The estimated cost of these works totalled to Rs. 84,803/-. No tenders were called for these works. They were given on nomination basis at 5% less than the sanctioned rates as per G. O. Ms. No. 2701 PWD dated 16th October 1958. The Samaj was exempted from payments of earnest money and Security deposit. They were given a total advance of Rs. 7,819/- against these works which was recovered by adjustment through running bills. Out of the 18 works given to them, the Samaj completed only two works. In 4 cases they did not even start the work after execution of the agreement and in the remaining cases, the works were either closed or suspended after a portion were executed and they were completed through other agencies. No penalty was imposed on the B. S. S. for their failure to do the work.

28.256 According to the information furnished by the PWD, the B. S. S. was paid a total sum of Rs. 39,969.62 against the 14 works. A sum of Rs. 1567.98 was recovered from the bills of the B. S. S. towards community deposit which was later on refunded to them.

28.257 The B. S. S. has not produced any books of accounts of the District B. S. S. or of these works and as such it is not known as to what happened to the payments received for these works; who got the money how the works were executed etc.

Works Taken up in Adilabad District

28.258 The Central Construction Service of the Bharat Sevak Samaj did not approve any Construction Committee for Adilabad district but it was a case of subsequent notification. After a tour of Andhra Pradesh Mr. J. L. Hathi, Vice-Chairman of the B. S. S. in March, 1964 reported that Adilabad district had a Construction Service which was not approved. On receipt of this report Mr. J. K.

Khanna on 3rd April, 1964 wrote to the Chairman of the Andhra Pradesh B. S. S. pointing out that there was no approved Construction Committee for Adilabad district but they had taken up certain construction works. Mr. Khanna's remarks were as follows :—

“It is not understood how Adilabad District have taken up construction activities when its District Committee is not at all

approved. In fact no proposal has been sponsored either by the District or the Pradesh so far.”

28.259 From a statement attached to a letter dated 22nd March 1966 of the Pradesh Convenor, Andhra Pradesh, Bharat Sevak Samaj it appears that the following 10 works were taken up by the District Unit at Adilabad of the tendered value of Rs. 4,65,725·00 :—

Sl. No.	Name of the work	Tendered amount	Value of the work done	Expenditure on the works	Net profit or loss	Period for which un-audited accounts produced
1	2	3	4	5	6	7
					Profit	Loss
1.	Main Canal G.N.C.P. (Two works) in Mile 44 & 45	8,025·00	8,016·34	7,330·40	685·94	.. 8-5-65 to 1-10-66
2.	S.D. 80 of D-37 (Three works in I and II reach) and D-37	78,000·00	1,02,948·98	1,07,136·94	..	4,006·71 7-3-64 to 30-3-67
3.	Distributory No. 37 G.N.C.P. Kadam	1,65,000·00	1,70,173·03	1,61,917·53	8,874·50	.. 1959 to 1962
		Misc. income	619·00			
4.	T.R.C. Road from Public Works Department Road to Gudem Nimbal and Velagunar.	50,700·00	63,623·80	60,642·55	2,981·25	.. 4-1-64 to 28-10-65
5.	Zila Parishad road to Kothapalli.	33,000·00	23,596·02	26,353·73	..	2,757·71 4-1-64 to 29-5-65
6.	Construction of road from Public Works Department road to Dwarks.	36,000·00	53,612·89	48,703·70	4,909·19	.. 1-5-65 to 10-12-66
7.	S.D. 188 of Distributory 37 of G.N.C.P. Kadam.	95,000·00	1,23,994·82	1,33,379·90	..	9,385·08 18-1-63 to 31-8-66
Total Works-10		4,65,725·00	5,46,584·88	5,45,464·75	17,450·88	16,149·50

28.260 The unaudited Profit and Loss Account for these works were sent to the Central Samaj and included in their Consolidated Profit and Loss Account and Balance-sheets for the year ending 31st March 1966. No audited accounts or books of accounts have been prepared. The financial results shown by these unaudited accounts are indicated in the statement given above from which it would appear that there was a net profit of Rs. 1,301·38. What happened of this profit is not clear from the records nor is it clear as to who kept the money.

28.261 As Scrutiny of the unaudited accounts also shows that the following contributions were made to the Pradesh and Central B. S. S. and debited in the accounts of the different works :

	Rs.
(1) Maintenance of Main Canal, G.N.C.P.	360·32
(2) S.D. 80 of D-37 of G.N.C.P. Kadam	2,087·29
(3) Distributory No. 37 of the G.N.C.P. Kadam	6,213·10
(4) T.R.C. Road from P.W.D. road to Gundamnimb—	
District B.S.S.	874·75

	Rs.
Pradesh B.S.S.	737' 76
Central B.S.S.	922' 20
(5) Zila Parishad Road from Chennur to Kothapalli—	
Pradesh B.S.S.	182' 18
Central B.S.S.	228' 17
(6) Construction of road to Dwarka—	
Pradesh B.S.S.	189' 00
Central B.S.S.	236' 40
(7) SD 188 at Distributory No. 37 of G.N.C.P.—	
Pradesh B.S.S.	1,515' 30
Central B.S.S.	1,102' 95

28.262 As the accounts of the District B. S. S. have not been produced it has not been possible to verify whether the contributions were correctly accounted for by the district B. S. S.

Contributions for Community Development

28.263 In the Balance-sheets for the different works the following deposits have been shown on account of credit to Community Development Fund :—

	Rs.
1. Distributory No. 37 G.N.C.P.	6,676' 79
2. T.R.C. Road from P.W.D. Road to Gudimnimbai Road	699' 80
3. S.D. 188 of Distributory 37 to G.N.C.P. Kadam	381' 62

What happened to these credits under Community Development Fund and how they were utilised is not known.

Tools and plants

28.264 The following tools and plants were left and shown in the Balance-sheets for the different works :—

	Rs.
1. Maintenance work of Main Canal G.N.C.P.	300' 00
2. Distributory No. 37 G.N.C.P., Kadam	1,550' 71
3. TRC Road from P.W.D. road to Gudam Nimbai	36' 94
4. Zila Parishad Road from Chennur to Kothapalli	532' 86
5. SD 188 of Distributory 137 of G.N.C.P., Kadam	2,037' 79
	<u>4,458' 30</u>

What happened to these tools and plants is not known as no books or records have been produced.

Loans and advances

28.265 The Balance-sheets of the different works show the following loans and advances made to different parties as outstanding at the end of the period for which accounts were prepared :—

	Rs.
1. Main Canal G.N.C.P.	360' 30
2. SD 80 of D-37 GNCP, Kadam	4,550' 00
plus	5,238' 14
3. Zila Parishad road from Chennur to Kothapalli	1,692' 50
4. SD 188 of Distributory 37 of GNCP Kadam	3,062' 73
	<u>14,903' 67</u>

The records do not show as to what happened to these advances—whether they were recovered and if they were recovered how these amounts were utilised.

Bharat Sevak Samaj, Cuddappah

28.266 One Jairama Reddy of Raychoti in Cuddappah wrote to the President of the Andhra Pradesh Bharat Sevak Samaj with copies to the Chief Minister, Minister for Irrigation, Minister for Community Development of Andhra Pradesh, Congress President and the Prime Minister of India complaining that one Audinarayana Reddy managed to secure a big contract for his henchmen Rajgopal Reddy in the name of the Bharat Sevak Samaj and the apportionment of the profits were known only to Mr. Audinarayan Reddy who was Ex-M. L. A. In his complaint Mr. Jairama Reddy also mentioned that Mr. Audinarayan Reddy was trying to get another contract viz. Gengeneru Project for the Bharat Sevak Samaj.

28.267 On receipt of this complaint in the Bharat Sevak Samaj the Secretary of the General Contraction Service, Mr. J. K. Khanna, wrote to the President of the Andhra Pradesh Bharat Sevak Samaj on 21st August 1963 asking him to send the Pradesh Organising Secretary to ascertain the facts. The reply of the Pradesh Chairman dated the 26th August, 1963 shows that the General Secretary and the Vice-Chairman of the Andhra Pradesh, Bharat Sevak Samaj visited Cuddappah and ascertained the following facts :—

No District Convenor was appointed for Cuddappah District because of factional politics in Congress which was a big obstacle to Bharat Sevak Samaj activities. Mr. Audinarayan Reddy was in the Ministerial group and Mr. Bassi Reddy was in the Dissident group.

The Construction Committee consisting of the following members was approved by the Pradesh Bharat Sevak Samaj.

1. Shri Adi Narayan Reddy, *Chairman*.
2. „ R. Rajagopal Reddy, *B.E. Member*
3. „ V. C. Kondiah, *Member*
4. „ B. Veera Reddy, *Member*
5. „ G. Subba Reddy, *Member*

The Pradesh B. S. S. recommended the Construction Committee to the PWD for the allotment of side channel costing Rs. 40,000/-.

28.268 According to the information filed by the Andhra Pradesh PWD two works were allotted to the Cuddappah Bharat Sevak Samaj :—

Name of the work	Tendered value	Total actual cost of the work executed or final bill paid
	(Rs.)	
1. Construction of an anicut across Komativanka and excavating Supply Channel to feed Rekalakunta tank in Rayachoty taluk.	41,096 5,000	Upto C.C.5 and part Rs. 88,119. Final bill to be paid after concluding 2nd Suppl. Agt.
2. Excavation of foreshore channel of Reddicheru in the right side channel of Pincha Project in Rayachoty Taluk	33,400	Upto C.C. 3 and part Rs. 27,542
	79,496	115,661

28.269 The P. W. D. have also stated that both the works were stopped after partial completion, the first one in the month of June 1965 and the second one in March, 1965. The balance of work remaining to be done in the case of first work was of Rs. 1,800 and in the case of second work about Rs. 28,500. The Secretary of the District Bharat Sevak Samaj, Mr. R. Rajagopal Reddy represented to the Executive Engineer to close the contracts on the ground that he ceased to be the Secretary of the B. S. S. Cuddappah and after closure of the work, the work was got done through job workers.

28.270 From the records—it is not clear as to what extra expenditure was incurred by the Public Works Department due to the abandonment of the works and getting them done through job workers.

28.271 The Bharat Sevak Samaj has not produced any account audited or unaudited in respect of these works. The accounts were not incorporated in the consolidated accounts of the Central Construction Service which was prepared by the Central B. S. S. for the year 1965-66.

Engagement of Sub-Contractors for Works taken up by the District Units in Andhra Pradesh.

28.272 The proceedings of the meeting of the Advisory Board of the Andhra Pradesh Construction Service held on 13th September, 1963, show that Mr. M. Narsing Rao, State Chairman, Bharat Sevak Samaj while summing up the discussions narrated his

experiences as Chairman in the field of Construction Service in Andhra Pradesh. He said with regret that his experience was not pleasant. He added that there were some districts—names of which he was not anxious to mention—which had sublet their works taken on behalf of Bharat Sevak Samaj to the contractors and took required 5 per cent from them. He also referred to the increased trend of contractors to enter into Bharat Sevak Samaj in the guise of Social Workers.

Works completed and un-completed.

28.273 Out of the 216 works allotted to the Bharat Sevak Samaj in Andhra Pradesh they completed only 67 works and 149 works were not completed. Thus while the contract value of the 216 works was Rs. 1,08,40,460.03 the value of work done was only Rs. 59,88,885.69.

28.274 The records of the Andhra Pradesh Government do not show that any penalty was levied from the Bharat Sevak Samaj for the non-completion of the Works. The files produced also do not show the extra financial liability of the Andhra Pradesh Government on account of the B. S. S. abandoning or not taking up the Works and getting them done through other agencies. In respect of the Nagarjunsagar Works the Executive Engineers who were examined by this Commission stated that the Nagarjunsagar Control Board in its meeting held on 30th August, 1956 had decided that the agreement with the Bharat Sevak Samaj need not contain a penal clause for non-completion of the Works and

therefore no penalty was recovered. The Executive Engineers, under the Chief Engineer Minor Irrigation Project, stated that the agreement with the Bharat Sevak Samaj was issued on work orders system which did not contain the penalty clause and, therefore, no penalty was recovered. But the fact remains that the state was definitely put to inconvenience by entrusting the works to the Bharat Sevak Samaj and their not taking it up or completing them.

Income-tax Assessment on the income of the Nagarjunasagar Works

28.275 The files of the Andhra Pradesh B. S. S. show that the Income-tax Officer, Hyderabad on the 12th July, 1958 asked the B. S. S. contractors in Nagarjunasagar Project to submit a return and to produce the accounts, ledgers and pass books before him for tax assessment purposes. On the 25th July, 1958 the Office Secretary of the Bharat Sevak Samaj, Andhra Pradesh replied that B. S. S. being a charitable institution set up for social welfare, its income was not assessable to income-tax as the income derived by works taken up by the Samaj was being spent on Community Development works in the villages where the work was taken up. Under the orders issued by the Ministry of Finance letter No. Co. 69(144) TT, dated the 3rd March, 1953 the contributions to the National Welfare Fund of the B. S. S. were exempt from income-tax. Since the B. S. S. was not a profit making institution. It was not assessable to income-tax according to the B. S. S. The Income-tax Officer on the 16th October, 1958 pointed out that the orders of the Finance Ministry covered only donations to the B. S. S. In the hands of the donors for purpose of income-tax and to claim exemption for this income the B. S. S. had to satisfy that the B. S. S. was a charitable institution; (ii) the income was applicable solely to charitable purposes under section 4(3)(ii) of the Income-tax Act. They wanted memoranda of activities of the B. S. S. and the objects and sources of its investments. The Pradesh B. S. S. referred the matter to the Central B. S. S. who submitted the written advice of Mr. Vaidya Nath Aiyer, Chartered Accountant, whose advice when reproduced reads as follows:—

“The collections made by Bharat Sevak Samaj are exempt from income-tax as the Bharat Sevak Samaj is a charitable institution deriving its income from voluntary contributions and as it applies such income to charitable purposes (Section 4(3)(ii) Under Section 15-B) any person making a donation to an

institution established for a charitable purpose is exempt from paying income tax provided the following conditions are satisfied:—

- (1) The aggregate of the sums paid by the assessee is not less than Rs. 250/- and
- (2) the sum paid does not exceed 1/20th of the assessee's total payment of income tax or Rs. 1,00,000/- whichever is less. So, within the meaning of this section the person making the donation will not have to pay income-tax on the amount donated by him.

The person making donations to Bharat Sevak Samaj does not have to pay expenditure tax on such expenditure as it will be expenditure incurred by him for any public purpose of a charitable nature (Section 5(m) Act No. 29 of 1957).

The question of payment of expenditure tax in the case of Bharat Sevak Samaj does not arise.

“As regards the point, whether Income-tax is payable by the Bharat Sevak Samaj on the Income derived from Construction work etc. a reference may be made to Section 4(3) (i) (b) which reads as follows:—

“4(3) Any income profits or gains falling within the following classes shall not be included in the total income of the person receiving them:—

“(i) Subject to the provisions of Clause (c) of the Sub-section (i) of Section (16) any income derived from property held under trust or other legal obligations wholly for religious or charitable purposes, in so far as such income is applied or accumulated for application to such religious or charitable purposes as relate to anything done within the taxable territories and in the case of property so held in part only for such purposes the income applied or finally set apart for application thereto.

Provided that such income shall be included in the total income:—

* * * * *

- (b) In the case of income derived from business carried on behalf of a religious or a charitable institution unless the income is applied wholly for the purpose of the institution and either:—
 - (i) The business is carried on in the course of the actual carrying out of a primary purpose of the institution, or

- (ii) the work in connection with the business is mainly carried on by beneficiaries of the institution.

In this case, the business is being carried on behalf of the Samaj in the course of carrying out of a primary purpose of the institution and the income is wholly applied for the purpose of the Samaj. In these circumstances, I am of the view that the income derived from the business of the construction works is exempt from tax."

This advice was sent to the Income-tax Officer who did not pursue the matter further.

Appointment of T. S. Moorthy as Regional Manager of the Construction Service (Southern Region) of the Bharat Sevak Samaj

28.276 Shri T. S. Moorthy, who retired as a Chief Engineer, Andhra Pradesh, was appointed as a Regional Representative (Director) of the Central Construction Service of the B. S. S. on the 16th May, 1960 for organising and supervising the work of construction in Southern India on a salary of Rs. 1,200/- P. M. and a conveyance allowance of Rs. 150/- P.M.

28.277 It appears that there was some dispute as to who should pay the salary of Mr. Moorthy. Mr. G. L. Nanda on the 9th July, 1960 wrote to Mr. Ahmed Mohuddin to the effect that only such part of the salary will be debited to the Nagarjunasagar work as may be justified by the time spent by Mr. Moorthy for these works. The Central B.S.S. gave a loan of Rs. 10,000/- to the Andhra Pradesh B. S. S. out of which the following payments were made to Mr. Moorthy:—

	Rs.
16-6-1961	6,911.60
7-7-1961	461.71
Advances of the Pradesh Office recovered and adjusted in the accounts .	1,100.00
14-7-1961 further advances	300.00
	8,773.31
Balance left	1,226.69

28.278 It is not clear from the records as to what work was done by Mr. T. S. Moorthy. In the Central B. S. S. the amount of Rs. 10,000/- paid to the Andhra Pradesh B. S. S. is shown as advance and has not been finally adjusted.

Utilisation of the Roller Stone Crusher Unit By the Andhra Pradesh Bharat Sevak Samaj.

28.279 In January, 1963 one Roller Stone Crusher of 30 inch size, with elevator screen and other spare parts and accessories and a 40 H. P. Kirloskar Diesel Engine were purchased by the Central Bharat Sevak Samaj at the following cost:—

	Rs.
(1) Crusher	30,189.69
(2) Oil Engine	9,741.83
TOTAL	39,931.52

28.280 The Crusher was used for the Bidar Aerodrome Work for about 5 months and after completion of that Work it was shifted to Hyderabad at the request of the Andhra Pradesh B. S. S., Construction Committee. The depreciated value of the Crusher and the Diesel Engine was worked out as Rs. 31,584.71 and the Andhra Pradesh B.S.S. was to pay the depreciated value.

28.281 The Central Bharat Sevak Samaj showed this amount as due from the Andhra Pradesh B. S. S. in their Accounts for the period ending July, 1964.

28.282 In the beginning the Andhra Pradesh B. S. S. decided to run the Crusher departmentally and the same was installed and a camp was established at quarry's site.

28.283 The audited account of the metal crushing unit for the period from 29th October 1963 to 17th August 1964 shows that an expenditure of Rs. 11,239.86 was incurred by the Pradesh Bharat Sevak Samaj on the erection of the Crusher unit at Ramachandra Puram. Besides this a total expenditure of Rs. 4,481.01 was incurred on the wages of the driver and other running expenditure during the said period. The metal produced was only of the value of Rs. 2,655.62. Taking into account other sundry receipts and recoveries there was a net loss of Rs. 593.44 during the said period.

28.284 As the departmental working proved uneconomical the Pradesh Bharat Sevak Samaj advertised for leasing out the Crusher unit and after sometime it was leased out to one Mr. Laxmi Narain Verma who was working under the name and style of M/s. Shyam Trading Co. at a monthly rent of Rs. 1,500/-. The audited Income & Expenditure Account of the Andhra Pradesh B. S. S., Construction Service, from 19th March, 64 to 31st March, 65 shows that during the said

period an amount of Rs. 13,320.00 was received as lease money and during the same period the Pradesh service had to spend Rs. 4,779.00 being the expenditure on major repairs which had to be carried out. During the year 65-66 also an amount of Rs. 2,000/- was collected on account of lease money as is shown by the Cash Book. There are no audited accounts for this period. Thus in all Rs. 15,320.00 was received as lease money.

28.285 The available records shows that the Crusher was with M/s. Shyam Trading Co. from 21st May, 64 to January 1967. As the Pradesh Bharat Sevak Samaj was not paying the cost of the Crusher nor any part of the lease money the Central B. S. S. insisted on the Pradesh Committee to dispose off the Crusher. On 20th January 1967 the late Dr. B. Ramakrishna Rao, the Pradesh Chairman informed the Central B. S. S. that Laxmi Narain Verma had agreed to purchase the Crusher with all its serviceable and unserviceable parts for Rs. 15,000/- and a sum of Rs. 4,500/- was received from him by way of advance and the balance of Rs. 10,500/- was to be received later when the transaction would be considered completed. He also said that the P. W. D. had to be paid Rs. 1,461.34 being the repaid charges of the Crusher and a further amount of Rs. 3,420.94 was due to M/s. Shyam Trading Co. which left a balance of Rs. 5,608.62 to the credit of the Bharat Sevak Samaj. The Managing Committee of the Central Construction Service in its meeting held on 24th January 1967 accepted the offer and asked the Pradesh to remit the amount of Rs. 5,608.62 to the Central Bharat Sevak Samaj. Thereafter numerous reminders were addressed to the Pradesh Chairman and to Mr. R. Sultan, Secretary of the State B. S. S. but nothing was heard and Dr. B. Ramakrishna Rao passed away in September 1967. Mr. J. K. Khanna, Secretary of the Central Construction Service visited Hyderabad on 18th December 1968 and on enquiries he was told that the whereabouts of Laxmi Narain Verma were not known but on further enquiry Mr. Khanna found that the Crusher was installed at a village Gangaram on the 16th mile from Hyderabad to Ramachandrapuram and it was being run by Laxmi Narain under some arrangement with a Muslim gentlemen who was found to be the real brother of Mr. Mohd. Ibrahim, the ex-Technical Director of the Pradesh Construction Committee of the Bharat Sevak Samaj. Mr. Mohd. Ibrahim when contracted showed an original receipt for Rs. 3,000/- dated 9th June 1967 duly signed by late Dr. B. Ramakrishna Rao and he also claimed that another amount

of Rs. 2,000/- was paid to M/s. R. Sultan and K. Hanumantha Rao. According to Mr. Khanna, Mr. Sultan admitted before Mohd. Ibrahim that some amount was received by Mr. K. Hanumantha Rao but he was not able to give details of the amount. According to Mr. Ibrahim Rs. 500/- was deposited by Mr. Laxmi Narain Verma and was still lying in credit in the name of the B. S. S. with Heavy Electricals.

28.286 From all the foregoing it transpires that a metal crushing unit and a Kirloskar Diesel Engine purchased at a cost of Rs. 39,931.54 was transferred to Andhra Pradesh B. S. S. who spent a further amount of Rs. 11,239.86 and it was worked by them for a few months and there was a loss of Rs. 593.44. From 21st May 1964 to January 1967 it was leased out to M/s. Shyam Trading Co. at Rs. 1,500/- per month and the lease amount recoverable from them should have been Rs. 48,000/- but the account shows the receipt of only Rs. 15,320/-. No part of the lease money was sent to Central Bharat Sevak Samaj.

28.287 In January, 1967 the Crusher was sold to Laxmi Narain Verma of the same M/s. Shyam Trading Co. for Rs. 15,000/- and out of this amount the P. W. D. claimed engine repair charges of Rs. 1,461.34 and M/s. Shyam Trading Co. Rs. 4,330.94. Out of the balance amount M/s. Shyam Trading Co. paid Rs. 4,500/- as advance, Rs. 3,000/- on 9th June 1967 to Dr. B. Ramakrishna Rao, Rs. 2,000/- to M/s. Sultan and K. Hanumantha Rao of the Pradesh B. S. S. and Rs. 500/- was lying with Heavy Electricals as deposit to the credit of the Bharat Sevak Samaj. The receipt of the amounts of Rs. 4,500/-, Rs. 2,000/- and Rs. 2,000/- in the books of the Pradesh Bharat Sevak Samaj could not be verified as no books of accounts have been produced. Further Mr. J. K. Khanna, Secretary of the B. S. S. has reported that no part of the sale proceeds were remitted to the Central B. S. S. even though the Crusher belonged to the Central B. S. S. and no part of the hire charges recovered from the parties had been sent to the Central B. S. S. To sum up the details of the Crusher unit as collected from the relevant records can be summarised as follows:—

	Rs.
(1) Cost of the Crusher and the Diesel Engine to the Central Bharat Sevak Samaj	39,931.52
(2) Depreciated value when the Crusher unit and the accessories were transferred to the Pradesh B.S.S. in May 1964	31,584.71

	Rs.
(3) Expenditure incurred from 29-10-63 to 17-3-64 on installation of the unit and other charges	11,239.86
(4) Loss on the working of the unit departmentally from 29-10-63 to 17-8-64	593.44
(5) Expenses on major repairs from 19-3-64 to 31-3-65	4,779.00
(6) Further expenditure on repairs by the State P.W.D.	1,461.34
(7) By M/s Shyam Trading Co.	3,430.94

Thus the total cost of installation, maintenance, repairs etc. come to Rs. 53,089.29.

(1) Lease amount collected from 19-3-64 to 31-3-65	Rs. 13,320.00
(2) 1965-66	2,000.00
(3) Sale proceeds from M/s. Shyam Trading Co. realised in cash	10,000.00
(4) Repair charges of M/s. Shyam Trading Co. adjusted towards the sale price	3,430.94
(5) Repair charges of the P. W. D. the proof of payment of which is not available	1,461.34

28.288 Out of this the receipt of Rs. 10,000 in cash from M/s. Shyam Trading Co. has not been verified as no books of accounts are available and the payment to the P. W. D. of Rs. 1,461.34 also could not be verified. Thus even resuming that all the receipts were duly acknowledged for the P. W. D. was paid for the repair charges it would appear that the total receipts on account of the lease money and sale proceeds would amount to Rs. 30,212.28 only and there is a net loss on the whole operation of Rs. 23,877.01. It is needless to say that the Central Bharat Sevak Samaj which had invested the whole money for the purchase of the Crusher unit got nothing out of these lease amounts and sale proceeds.

28.289 Another factor which is to be pointed out here is that the Crusher was on lease for 52 months at Rs. 1,500/- i.e. from May, 1964 to January 1967 and at the agreed rates a total amount of Rs. 40,000/- should have been recovered as lease money whereas the Account shows only the receipt of Rs. 15,320. What happened to the rest of the lease money is not clear from the records. Atleast there is no receipt shown in the Accounts. Significantly it appears that one of the parties associated with the Company to whom the Crusher was given on lease was the real brother of Mr. Mohd. Ibrahim, who was the Technical Director and he was in over all charge of the Andhra Pradesh Construction Service of the Bharat Sevak Samaj.

Allotment of office accommodation to Bharat Sevak Samaj, Andhra Pradesh by the Andhra Pradesh Government.

28.290 The efforts of the Andhra Pradesh Bharat Sevak Samaj to get Government accommodation started as early as 1954. On 1st November, 1954 Mr. M. Narsing Rao, M. L. A. and Convenor of the Bharat Sevak Samaj requested the Chief Minister, Mr. B. Rama Krishna Rao to allot some accommodation for the Pradesh Office of the Bharat Sevak Samaj. Mr. Krishna Prasada also wrote on 29th December 1954 to the Chief Minister for the same purpose. A further letter was sent on the 15th July, 1955 by Mr. R. D. Kapil, Special Assistant to the Minister for Planning, Planning Commission.

28.291 Finally it seems that a special block No. 4 in the M. L. A's quarters was allotted to Mr. M. Narsing Rao, the Pradesh Convenor in his name as a member of the Legislative Assembly for use as Bharat Sevak Samaj Pradesh Office on a rental of Rs. 31/- P. M. This was with effect from 9th September 1955. The Samaj however, wanted the rent to be reduced and on 10th January 1956 the Government issued orders to recover a nominal rent of Re. 1/- P. M. This allotment continued upto 31st March 1962 but it was further extended upto 30th November 1962. It also appears that from 1st April 1962 rent was raised to Rs. 2.50.

Donation of Land to the P. C. C. Gandhigram, District Warangal.

28.292 From a letter 13th June, 1957 from Mr. V. K. Singh, Zonal Organiser, Central Bharat Sevak Samaj it appears that the bhoodan ceremony for the Public Cooperation Centre was to take place on the 27th June, 1955 and the Pradesh Convenor was to be present on the occasion.

28.293 The function was however, postponed as the donor Mr. Padala Gopala Rao had left for Tirupati for the marriage of his daughter and a new date was to be fixed after 1st July, 1957.

28.294 On 2nd December, 1959 the Convenor of the Andhra Pradesh Bharat Sevak Samaj wrote to Mr. Padala Gopala Rao "that Bharat Sevak Samaj was indeed grateful to the princely donation of 28 and 23 acres of arable land by you in Gundlapadu village out of patta for Bharat Sevak Samaj purposes." The Convenor also wrote that the Bharat Sevak Samaj could not make use of the land as the necessary legal procedure for its transfer in the name of the Samaj had not

yet been completed and unless this was done they could not take possession nor carry out any operations on the land. The Bharat Sevak Samaj representative Shri M. Venkateswara Rao was to meet the landlord and complete the formalities.

28.295 From the records it is not clear whether the formalities were completed and if they were completed what happened to the land.

28.296 From a letter dated 27th November, 1959 from Mr. Chakradhari Agarwal to the Pradesh Convenor it appears that he had commented upon the Lok Karya Kshetra at Medak as follows :—

“We may also write that there were two donors in the area who had offered to donate land for the Bharat Sevak Samaj. I shall be grateful if you could kindly personally look into the matter and see that the registration is completed.”

28.297 In this case also it is not clear from the records whether the registration was done and if so what happened to the land.

28.298 With regard to the activities of the Bharat Sevak Samaj in Andhra Pradesh, the Commission finds :—

(i) The construction activities of the Samaj in Andhra Pradesh started with Nagarjunasagar Project where the Samaj due to initiative taken by Mr. Gulzari Lal Nanda, the then Minister for Irrigation & Power and the officials in the Ministry of Irrigation and Power were allotted some works. The choice of the stretches on the left bank of the canal was left to the Samaj. This was the first contract work given to the B. S. S. in the project.

(ii) Works valued at Rs. 50,85,556 were entrusted to the Bharat Sevak Samaj from 1956 to 1966 in Nagarjunasagar Project. In Andhra Pradesh the Central Bharat Sevak Samaj recognised only 7 units for taking up construction work but there were 7 other unrecognised units in the field. These unrecognised units took up 140 works of the value of Rs. 24,06,244.

(iii) In all 216 works of the value of Rs. 1,08,40,460.03 were taken by the Samaj in Andhra Pradesh. Out of these works the Samaj has produced audited accounts only for 22 works of the value of Rs. 35,47,746.33. Besides this, unaudited accounts have been produced for 26 works, the value of those works as given in these accounts is

Rs. 7,87,121.79. In respect of remaining 168 works no accounts have been produced before this Commission.

(iv) The Planning Commission sanctioned loans totalling Rs. 7 lakhs to the Bharat Sevak Samaj which carried interest and out of these loans the Samaj has repaid only Rs. 1,77,600. Thus, an amount of Rs. 5,22,400 is outstanding towards the principal. The total amount outstanding together with interest as on March 31, 1971 was Rs. 7,21,552. The Government have taken over the machinery of the value of Rs. 5,750 and some of other machinery belonging to the Samaj the book value of which value was Rs. 94,720 was in possession of some persons connected with the Bharat Sevak Samaj in Nagarjunasagar area but it has not been taken over yet even though it was hypothecated to the Government.

(v) Out of the loans taken from the planning Commission and from the Ministry of Irrigation & Power, the Central B. S. S. advanced a loan of Rs. 1,45,000 to the Andhra Pradesh B. S. S. but out of this only Rs. 1,00,000 has been repaid and Rs. 45,000 remains unpaid.

(vi) Besides the loans, the Samaj was given advances for individual works under the orders of the Government of Andhra Pradesh and out of these advances Rs. 2,84,667.46 remain outstanding.

(vii) Thus, the total amount of loans and advances outstanding comes to Rs. 10,51,219.46 and the losses on 48 works for which accounts have been produced amounted to Rs. 3,95,848.89. If the losses are deducted from the total liabilities then the Samaj has to account for Rs. 6,55,370.57. No accounts have been produced before this Commission to show as to what happened to this sum of money.

(viii) The Samaj has produced audited accounts of some units of the Pradesh Construction Service only up to March 31, 1965 and the accounts of some other units have been produced upto September 30, 1966. The depreciated value of the machinery as per these accounts comes to Rs. 1,00,923.31, i.e. in respect of 48 works for which the accounts have been produced. What happened to this machinery is not clear as the Government have taken over machinery of the value of only Rs. 14,764/-. The evidence of the ex-Resident Officer of the Bharat Sevak Samaj in the Nagarjunasagar Project was that the machinery lying at Nagarjunasagar Project was not taken over by the Samaj in spite of his repeatedly asking them to do so.

(ix) Two water tanks which were purchased by the Andhra Pradesh Bharat Sevak Samaj were handed over to Mr. R. Sultan for his personal use on an annual hire of Rs. 150/- but there are no records of getting back the tanks. Nor is there evidence to show that this was the proper hire of those tanks.

(x) A crusher belonging to the Bharat Sevak Samaj which was with the Pradesh Bharat Sevak Samaj was given on a monthly lease of Rs. 1,500/- but there is no evidence of the lease money having been realised. The crusher was subsequently sold for Rs. 15,000 but only an advance of Rs. 4,500 which was paid towards the sale price has been accounted for.

(xi) Out of loans given by the Planning Commission through the State Government for construction activities the Samaj used Rs. 22,000 for construction of office building against in contravention of the terms of the loan and this building is in the possession of Mr. R. Sultan and is being used by him for his personal purposes.

(xii) The loans received from the Planning Commission through the State Government were not wholly utilised for the purpose for which they were given and they were also used for the purposes for which they were not intended. There was no control by the State Government over the utilisation of the loans.

(xiii) The Samaj employed labour contractors for execution of the contracts taken up in Andhra Pradesh but the relevant agreement with the labour contractors have not been produced before this Commission.

(xiv) In the loans sanctioned to the Andhra Pradesh Bharat Sevak Samaj there was a condition that the units were not to engage sub-contractors but this condition was not observed by the Bharat Sevak Samaj as sub-contractors were employed by them for the execution of the contracts.

(xv) There were some differences between the Bharat Sevak Samaj and the Nagarjunasagar Project authorities about the rates to be sanctioned and Mr. G. L. Nanda intervened on behalf of the Bharat Sevak Samaj and held meetings of the concerned officials and of the Ministers in Hyderabad.

(xvi) The evidence shows that some degree of influence from the Ministers of the Central Government was responsible for the Samaj being allotted contract work in Nagarjunasagar Project.

(xvii) In Andhra Pradesh many of the works entrusted to the Bharat Sevak Samaj were not completed by them but no penalties appear to have been imposed nor was the extra cost incurred by Government recovered from the Bharat Sevak Samaj.

(xviii) The Bharat Sevak Samaj took up six works under the Tirumallai-Tirupathi Devasthanam out of which the Samaj did not complete 5 works. Initial advances were made to the Bharat Sevak Samaj out of which Rs. 66,864.55 have not been repaid and the Tirumallai-Tirupathi Devasthanam has got an ex-parte decree from the Court for the recovery of that sum of money. The decree has not been executed as there are no assets against which the Decree Holder can proceed. Samaj has not produced the books of accounts of the Tirupathi Works except a few Cash Book. Nor have they produced the agreements with the sub-contractors for these works. The Samaj has produced audited accounts up to March, 1966 only showing that the value of work done was Rs. 2,77,043.85. They incurred a loss of Rs. 88,375.22 upto March, 1966 but as per the affidavit filed by the Tirumallai-Tirupathi Devasthanam total amount of work done was of the value of Rs. 4,75,665.16 but the audited accounts produced by the Bharat Sevak Samaj before this Commission upto March 31, 1966 show only Rs. 2,77,043.85. What happened to the balance is not known.

(xix) The East Godavari Unit took up only one work of the value of Rs. 36,450.00 and only an unaudited account for the same has been produced and no books of accounts have been produced. The work was left incomplete after doing work of the value of Rs. 25,133.00. Out of the advances Rs. 985/- was outstanding.

(xx) In Medak district the Samaj was allotted 31 works of the value of Rs. 6,10,495.07. No records pertaining to these works have been produced before this Commission nor were they produced before the Officer of the Pradesh Bharat Sevak Samaj who went to inspect in July 1964. Mr. Krishnamachari, District Chairman, did not appear before the Commission even though he was specifically summoned. Advances totalling Rs. 18,709.08 were outstanding from out of the initial advances made to the unit. Out of 31 works only for 6 works were unaudited accounts sent to the Central Bharat Sevak Samaj when they wanted to consolidate the accounts. Even in these accounts the amount shown as paid by the Public Works Department and the amount shown in accounts rendered to the Central Bharat Sevak Samaj

very considerably and as much as Rs. 75,997.92 was "less accounted" for in respect of two works for which the accounts were sent to the Central Bharat Sevak Samaj.

(xxi) The Anantpur Unit of the Bharat Sevak Samaj was entrusted with one contract of the value of Rs. 25,000/- and the unaudited accounts produced show that the work was not completed and it was abandoned after doing the work of the value of Rs. 564. Out of the advances Rs. 736/- was outstanding against the Unit. The Unit has produced no books of accounts.

(xxii) The Karimnagar Unit of the Bharat Sevak Samaj took up 11 contracts of the value of Rs. 78,866.00 out of which only one was completed and the remaining works were left incomplete. The value of work done by the Unit was Rs. 45,838.00. Neither any accounts nor any books of account have been produced by this Unit before this Commission.

(xxiii) The West Godavari Unit took up six contracts of the value of Rs. 1,30,126.00 and unaudited accounts have been produced for two works. Out of the six works two were completed and the remaining work left incomplete. The value of work done was Rs. 44,708.00. Out of advances made to this Unit Rs. 2,780.00 were outstanding. No books of accounts or records of this Unit have been produced before this Commission by the Samaj.

(xxiv) The Srikakulam Unit was allotted one work of the value of Rs. 41,762.00 which was completed and payment received was Rs. 40,076.00. Neither any accounts nor any books of accounts relating to this work have been produced before this Commission.

(xxv) In Mehbubnagar District 70 contracts of the value of Rs. 12,48,397.00 were taken up by the Bharat Sevak Samaj. Out of the initial advances given Rs. 21,136.66 was yet to be repaid by the Bharat Sevak Samaj.

Out of the 70 works accounts have been produced for only five works and the number of works completed were 14. No books of accounts have been produced before this Commission in respect of any of the works taken up in this District.

(xxvi) In Nalgonda district the Samaj had taken up 9 works of the value of Rs. 2,28,322.00. Accounts have not been produced for any of these works. Out of the 9 works only 4 are reported to have been

completed and the value of work done was Rs. 1,13,454.48. Advances totalling Rs. 19,851.14 were outstanding as per the affidavits of the Public Works Department. The Bharat Sevak Samaj has not produced any records of this Unit.

(xxvii) The Warrangal Unit of the Construction Unit was allotted 30 contracts of the value of Rs. 3,38,929.00. No accounts for any of these have been produced before this Commission nor have any books of accounts been produced. Out of these 11 works were completed and according to the Public Works Department Rs. 1,99,414.00 paid for the work done. The amount of advances outstanding against the Bharat Sevak Samaj in this district was Rs. 4,186.25.

(xxviii) In Nizamabad district the Samaj was allotted one work of the value of Rs. 8,250.00. This work was not completed. The Samaj carried out work of the value of Rs. 562.64 only. Out of the advances Rs. 184.36 was outstanding.

(xxix) In Khammam district the Samaj was allotted 18 works of the value of Rs. 80,563.00 out of which only two works were completed and the others were left incomplete. Payment made for value of work done was Rs. 39,969.62.

(xxx) The Adilabad Unit of the Bharat Sevak Samaj was allotted 10 works of the value of Rs. 4,22,287.00. All the 10 works were completed. The accounts produced for these works are unaudited. The Samaj was paid Rs. 5,45,965.88 for these works. The Samaj has not produced any books of accounts. There was a net profit of Rs. 1,301.38 in this work after contributing Rs. 12,159.70 to the Pradesh Bharat Sevak Samaj and Rs. 2,489.72 to the Central Bharat Sevak Samaj. What happened to this profit is not shown. Another fact that is noticeable is that this was not one of the approved Units of the Central Bharat Sevak Samaj and it is strange that the Central Bharat Sevak Samaj has received contributions from a Unit which it had not recognised. It only shows that even the Central Bharat Sevak Samaj was not enforcing their own rules, laid down for the working of the different Units.

(xxxi) The Cuddappa Unit of the Bharat Sevak Samaj took up two contracts of the value of Rs. 79,496.00 and both the works were left incomplete. No accounts have been produced for this nor have any books of accounts or other records been produced by the Bharat Sevak Samaj. The value of the work done was Rs. 1,15,661.00.

(xxxii) The Commission finds that in Andhra Pradesh there were a number of Units functioning which had taken a large number of works. Some of the Units were recognised and others were not. Large amounts of money were received as advances and out of these advances amounts totalling Rs. 2,84,667.46 have not been repaid. From out of the loans given by the Planning Commission through the State Government Rs. 7,21,552.00 was outstanding on account of principal and interest upto March 31, 1972.

(xxxiii) The Central Bharat Sevak Samaj also advanced loans from out of the loans that they had taken from the Government of

India. Out of these loans Rs. 45,000/- was outstanding against the Pradesh Bharat Sevak Samaj. All these moneys it is claimed by the Samaj were used in the construction works wherein there were losses totalling Rs. 3,95,848.89. The Commission finds that there was no system of proper accounting and out of 216 works taken up in the States there are accounts of only 48 works, out of which only 22 were audited. No books of accounts of any other District Unit have been produced and even in respect of the Pradesh Unit the accounts appear to have disintegrated after March 31, 1965. There are no accounts at all for 168 works and even for the remaining works there are accounts for a sum of Rs. 6,55,370.57 only.



Loss 2,21,856.14

TABLE 28 A—Contd.

[illegible]

Sl. No.	Particulars	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	
18	Construction of Hyderabad Building of Security Guard at Sangli.	9,000.00	B.S.S. Hyderabad	..	63,720	2.00	..	..	49,777.50 (As per un-audited A/Cs).	..	..	..	..	..	..	..	..	..	..	..	..	..	21,389.00	..	10,694.00	..	..	..	..	..	..	As per un-audited A/Cs to 10-2-66.
		9,000.00			63,720	1.00	..	..	49,777.50	..	..	..	..	..	..	..	..	..	..	..	..	21,389.00	..	10,694.00	..	..	..	..	..	..	10,686.08	
19	Construction of Hyderabad Building of Security Guard at Sangli.	1,300.00	B.S.S. Hyderabad	..	13,000	1.00	..	..	14,497.30	Yes	B.S.S. Hyderabad.	Yes	3,79,314.46	..	..	..	..	..	..	..	..	..	1,10,147.00	..	1,01,026.98	..	..	..	..	..	..	No accounts available.
		1,300.00			13,000	1.00	..	..	14,497.30	..	..	..	3,79,314.46	..	..	..	..	..	..	..	..	1,10,147.00	..	1,01,026.98	..	..	..	..	..	..	10,686.08	
20	Construction of Hyderabad Building of Security Guard at Sangli.	1,300.00	B.S.S. Hyderabad	..	13,000	1.00	..	..	14,497.30	Yes	B.S.S. Hyderabad.	Yes	3,79,314.46	..	..	..	..	..	..	..	..	..	1,10,147.00	..	1,01,026.98	..	..	..	..	..	..	10,686.08
21	Construction of Hyderabad Building of Security Guard at Sangli.	1,300.00	B.S.S. Hyderabad	..	13,000	1.00	..	..	14,497.30	Yes	B.S.S. Hyderabad.	Yes	3,79,314.46	..	..	..	..	..	..	..	..	..	1,10,147.00	..	1,01,026.98	..	..	..	..	..	..	10,686.08
22	Construction of Hyderabad Building of Security Guard at Sangli.	1,300.00	B.S.S. Hyderabad	..	13,000	1.00	..	..	14,497.30	Yes	B.S.S. Hyderabad.	Yes	3,79,314.46	..	..	..	..	..	..	..	..	..	1,10,147.00	..	1,01,026.98	..	..	..	..	..	..	10,686.08
23	Construction of Hyderabad Building of Security Guard at Sangli.	1,300.00	B.S.S. Hyderabad	..	13,000	1.00	..	..	14,497.30	Yes	B.S.S. Hyderabad.	Yes	3,79,314.46	..	..	..	..	..	..	..	..	..	1,10,147.00	..	1,01,026.98	..	..	..	..	..	..	10,686.08
24	Construction of Hyderabad Building of Security Guard at Sangli.	1,300.00	B.S.S. Hyderabad	..	13,000	1.00	..	..	14,497.30	Yes	B.S.S. Hyderabad.	Yes	3,79,314.46	..	..	..	..	..	..	..	..	..	1,10,147.00	..	1,01,026.98	..	..	..	..	..	..	10,686.08
25	Construction of Hyderabad Building of Security Guard at Sangli.	1,300.00	B.S.S. Hyderabad	..	13,000	1.00	..	..	14,497.30	Yes	B.S.S. Hyderabad.	Yes	3,79,314.46	..	..	..	..	..	..	..	..	..	1,10,147.00	..	1,01,026.98	..	..	..	..	..	..	10,686.08
26	Construction of Hyderabad Building of Security Guard at Sangli.	1,300.00	B.S.S. Hyderabad	..	13,000	1.00	..	..	14,497.30	Yes	B.S.S. Hyderabad.	Yes	3,79,314.46	..	..	..	..	..	..	..	..	..	1,10,147.00	..	1,01,026.98	..	..	..	..	..	..	10,686.08
27	Construction of Hyderabad Building of Security Guard at Sangli.	1,300.00	B.S.S. Hyderabad	..	13,000	1.00	..	..	14,497.30	Yes	B.S.S. Hyderabad.	Yes	3,79,314.46	..	..	..	..	..	..	..	..	..	1,10,147.00	..	1,01,026.98	..	..	..	..	..	..	10,686.08
28	Construction of Hyderabad Building of Security Guard at Sangli.	1,300.00	B.S.S. Hyderabad	..	13,000	1.00	..	..	14,497.30	Yes	B.S.S. Hyderabad.	Yes	3,79,314.46	..	..	..	..	..	..	..	..	..	1,10,147.00	..	1,01,026.98	..	..	..	..	..	..	10,686.08
29	Construction of Hyderabad Building of Security Guard at Sangli.	1,300.00	B.S.S. Hyderabad	..	13,000	1.00	..	..	14,497.30	Yes	B.S.S. Hyderabad.	Yes	3,79,314.46	..	..	..	..	..	..	..	..	..	1,10,147.00	..	1,01,026.98	..	..	..	..	..	..	10,686.08
30	Construction of Hyderabad Building of Security Guard at Sangli.	1,300.00	B.S.S. Hyderabad	..	13,000	1.00	..	..	14,497.30	Yes	B.S.S. Hyderabad.	Yes	3,79,314.46	..	..	..	..	..	..	..	..	..	1,10,147.00	..	1,01,026.98	..	..	..	..	..	..	10,686.08
31	Construction of Hyderabad Building of Security Guard at Sangli.	1,300.00	B.S.S. Hyderabad	..	13,000	1.00	..	..	14,497.30	Yes	B.S.S. Hyderabad.	Yes	3,79,314.46	..	..	..	..	..	..	..	..	..	1,10,147.00	..	1,01,026.98	..	..	..	..	..	..	10,686.08
32	Construction of Hyderabad Building of Security Guard at Sangli.	1,300.00	B.S.S. Hyderabad	..	13,000	1.00	..	..	14,497.30	Yes	B.S.S. Hyderabad.	Yes	3,79,314.46	..	..	..	..	..	..	..	..	..	1,10,147.00	..	1,01,026.98	..	..	..	..	..	..	10,686.08
33	Construction of Hyderabad Building of Security Guard at Sangli.	1,300.00	B.S.S. Hyderabad	..	13,000	1.00	..	..	14,497.30	Yes	B.S.S. Hyderabad.	Yes	3,79,314.46	..	..	..	..	..	..	..	..	..	1,10,147.00	..	1,01,026.98	..	..	..	..	..	..	10,686.08
34	Construction of Hyderabad Building of Security Guard at Sangli.	1,300.00	B.S.S. Hyderabad	..	13,000	1.00	..	..	14,497.30	Yes	B.S.S. Hyderabad.	Yes	3,79,314.46	..	..	..	..	..	..	..	..	..	1,10,147.00	..	1,01,026.98	..	..	..	..	..	..	10,686.08
35	Construction of Hyderabad Building of Security Guard at Sangli.	1,300.00	B.S.S. Hyderabad	..	13,000	1.00	..	..	14,497.30	Yes	B.S.S. Hyderabad.	Yes	3,79,314.46	..	..	..	..	..	..	..	..	..	1,10,147.00	..	1,01,026.98	..	..	..	..	..	..	10,686.08
36	Construction of Hyderabad Building of Security Guard at Sangli.	1,300.00	B.S.S. Hyderabad	..	13,000	1.00	..	..	14,497.30	Yes	B.S.S. Hyderabad.	Yes	3,79,314.46	..	..	..	..	..	..	..	..	..	1,10,147.00	..	1,01,026.98	..	..	..	..	..	..	10,686.08
37	Construction of Hyderabad Building of Security Guard at Sangli.	1,300.00	B.S.S. Hyderabad	..	13,000	1.00	..	..	14,497.30	Yes	B.S.S. Hyderabad.	Yes	3,79,314.46	..	..	..	..	..	..	..	..	..	1,10,147.00	..	1,01,026.98	..	..	..	..	..	..	10,686.08
38	Construction of Hyderabad Building of Security Guard at Sangli.	1,300.00	B.S.S. Hyderabad	..	13,000	1.00	..	..	14,497.30	Yes	B.S.S. Hyderabad.	Yes	3,79,314.46	..	..	..	..	..	..	..	..	..	1,10,147.00	..	1,01,026.98	..	..	..	..	..	..	10,686.08
39	Construction of Hyderabad Building of Security Guard at Sangli.	1,300.00	B.S.S. Hyderabad	..	13,000	1.00	..	..	14,497.30	Yes	B.S.S. Hyderabad.	Yes	3,79,314.46	..	..	..	..	..	..	..	..	..	1,10,147.00	..	1,01,026.98	..	..	..	..	..	..	10,686.08
40	Construction of Hyderabad Building of Security Guard at Sangli.	1,300.00	B.S.S. Hyderabad	..	13,000	1.00	..	..	14,497.30	Yes	B.S.S. Hyderabad.	Yes	3,79,314.46	..	..	..	..	..	..	..	..	..	1,10,147.00	..	1,01,026.98	..	..	..	..	..	..	10,686.08
41	Construction of Hyderabad Building of Security Guard at Sangli.	1,300.00	B.S.S. Hyderabad	..	13,000	1.00	..	..	14,497.30	Yes	B.S.S. Hyderabad.	Yes	3,79,314.46	..	..	..	..	..	..	..	..	..	1,10,147.00	..	1,01,026.98	..	..	..	..	..	..	10,686.08
42	Construction of Hyderabad Building of Security Guard at Sangli.	1,300.00	B.S.S. Hyderabad	..	13,000	1.00	..	..	14,497.30	Yes	B.S.S. Hyderabad.	Yes	3,79,314.46	..	..	..	..	..	..	..	..	..	1,10,147.00	..	1,01,026.98	..	..	..	..	..	..	10,686.08
43	Construction of Hyderabad Building of Security Guard at Sangli.	1,300.00	B.S.S. Hyderabad	..	13,000	1.00	..	..	14,497.30	Yes	B.S.S. Hyderabad.	Yes	3,79,314.46	..	..	..	..	..	..	..	..	..	1,10,147.00	..	1,01,026.98	..	..	..	..	..	..	10,686.08
44	Construction of Hyderabad Building of Security Guard at Sangli.	1,300.00	B.S.S. Hyderabad	..	13,000	1.00	..	..	14,497.30	Yes	B.S.S. Hyderabad.	Yes	3,79,314.46	..	..	..	..	..	..	..	..	..	1,10,147.00	..	1,01,026.98	..	..	..	..	..	..	10,686.08
45	Construction of Hyderabad Building of Security Guard at Sangli.	1,300.00	B.S.S. Hyderabad	..	13,000	1.00	..	..	14,497.30	Yes	B.S.S. Hyderabad.	Yes	3,79,314.46	..	..	..	..	..	..	..	..	..	1,10,147.00	..	1,01,026.98	..	..	..	..	..	..	10,686.08
46	Construction of Hyderabad Building of Security Guard at Sangli.	1,300.00	B.S.S. Hyderabad	..	13,000	1.00	..	..	14,497.30	Yes	B.S.S. Hyderabad.	Yes	3,79,314.46	..	..	..	..	..	..	..	..	..	1,10,147.00	..	1,01,026.98	..	..	..	..	..	..	10,686.08
47	Construction of Hyderabad Building of Security Guard at Sangli.	1,300.00	B.S.S. Hyderabad	..	13,000	1.00	..	..	14,497.30	Yes	B.S.S. Hyderabad.	Yes	3,79,314.46	..	..	..	..	..	..	..	..	..	1,10,147.00	..	1,01,026.98	..	..	..	..	..	..	10,686.08
48	Construction of Hyderabad Building of Security Guard at Sangli.	1,300.00	B.S.S. Hyderabad	..	13,000	1.00	..	..	14,497.30	Yes	B.S.S. Hyderabad.	Yes	3,79,314.46	..	..	..	..	..	..	..	..	..	1,10,147.00	..	1,01,026.98	..	..	..	..	..	..	10,686.08
49	Construction of Hyderabad Building of Security Guard at Sangli.	1,300.00	B.S.S. Hyderabad	..	13,000	1.00	..	..	14,497.30	Yes	B.S.S. Hyderabad.	Yes	3,79,314.46	..	..	..	..	..	..	..	..	..	1,10,147.00	..	1,01,026.98	..	..	..	..	..	..	10,686.08
50	Construction of Hyderabad Building of Security Guard at Sangli.	1,300.00	B.S.S. Hyderabad	..	13,000	1.00	..	..	14,497.30	Yes	B.S.S. Hyderabad.	Yes	3,79,314.46	..	..	..	..	..	..	..	..	..	1,10,147.00	..	1,01,026.98	..	..	..	..	..	..	10,686.08
51	Construction of Hyderabad Building of Security Guard at Sangli.	1,300.00	B.S.S. Hyderabad	..	13,000	1.00	..	..	14,497.30	Yes	B.S.S. Hyderabad.	Yes	3,79,314.46	..	..	..	..	..	..	..	..	..	1,10,147.00	..	1,01,026.98	..	..	..	..	..	..	10,686.08
52	Construction of Hyderabad Building of Security Guard at Sangli.	1,300.00	B.S.S. Hyderabad	..	13,000	1.00	..	..	14,497.30	Yes	B.S.S. Hyderabad.	Yes	3,79,314.46	..	..	..	..	..	..	..	..	..	1,10,147.00	..	1,01,026.98	..	..	..	..	..	..	10,686.08
53	Construction of Hyderabad Building of Security Guard at Sangli.	1,300.00	B.S.S. Hyderabad	..	13,000	1.00	..	..	14,497.30	Yes	B.S.S. Hyderabad.	Yes	3,79,314.46	..	..	..	..	..	..	..	..	..	1,10,147.00	..	1,01,026.98	..	..	..	..	..	..	10,686.08
54	Construction of Hyderabad Building of Security Guard at Sangli.	1,300.00	B.S.S. Hyderabad	..	13,000	1.00	..	..	14,497.30	Yes	B.S.S. Hyderabad.	Yes	3,79,314.46	..	..	..	..	..	..	..	..	..	1,10,147.00	..	1,01,026.98	..	..	..	..	..	..	10,686.08
55	Construction of Hyderabad Building of Security Guard at Sangli.	1,300.00	B.S.S. Hyderabad	..	13,000	1.00	..	..	14,497.30	Yes	B.S.S. Hyderabad.	Yes	3,79,314.46	..	..	..	..	..	..	..	..	..	1,10,147.00	..	1,01,026.98	..	..	..	..	..	..	10,686.08
56	Construction of Hyderabad Building of Security Guard at Sangli.	1,300.00	B.S.S. Hyderabad	..	13,000	1.00	..	..	14,497.30	Yes	B.S.S. Hyderabad.	Yes	3,79,314.46	..	..	..	..	..	..	..	..	..	1,10,147.00	..	1,01,026.98	..	..	..	..	..	..	10,686.08
57	Construction of Hyderabad Building of Security Guard at Sangli.	1,300.00	B.S.S. Hyderabad	..	13,000	1.00	..	..	14,497.30	Yes	B.S.S. Hyderabad.	Yes	3,79,314.46	..	..	..	..	..	..	..	..	..	1,10,147.00	..	1,01,026.98	..	..	..	..	..	..	10,686.08
58	Construction of Hyderabad Building of Security Guard at Sangli.	1,300.00	B.S.S. Hyderabad	..	13,000	1.00	..	..	14,497.30	Yes	B.S.S. Hyderabad.	Yes	3,79,314.46	..	..	..	..	..	..	..	..	..	1,10,147.00	..	1,01,026.98	..	..	..	..	..	..	10,686.08
59	Construction of Hyderabad Building of Security Guard at Sangli.	1,300.00	B.S.S. Hyderabad	..	13,000	1.00	..	..	14,497.30	Yes	B.S.S. Hyderabad.	Yes	3,79,314.46	..	..	..	..	..	..	..	..	..	1,10,147.00	..	1,01,026.98	..	..	..</				

1	2	3	4	5	6
<i>Work entrusted by Electricity Board, Hyderabad.</i>					
18	Construction of Residential Buildings of electricity Board at Suryapet.	99,000.00	B. S. S. Hyderabad.	..	85,972.00
		<u>99,000.00</u>			<u>85,972.00</u>
<i>Work entrusted by Commandant Works Engineer, MES, Secunderabad.</i>					
19	Construction of Accommodation for A. O.C. Centre and Assaye lines, Secunderabad.	3,25,043.75	B. S. S. Hyderabad.	Mr. Mohd. Ibrahim.	3,79,314.46
		<u>3,25,043.75</u>			<u>3,79,314.46</u>
Total 1 Pradesh items No. 15-19.		<u>9,72,498.75</u>			<u>9,83,380.96</u>
<i>Work entrusted by Tirumala Tirupati Devasthanams.</i>					
20	Construction of 11th lecturers quarters at Shri Padmavati Women College.	2,25,000.00	Bharat Sevak Samaj Const. Service, Hyderabad.	Shri N. Seshagiri Rao, Spl. Engineer, BSS.	2,25,000.00
21	Construction of 11th Hostel at Shri Padmavati Women College.	4,30,000.00	Do.	Shri. C. Muni Swami Naidu Resident Engineer, BSS, Tirupati.	4,30,000.00
22	Construction of a prayer hall to Sri Venkateswara Swami at Tirupati.	2,90,000.00	Do.	Do.	2,90,000.00
23	Construction of building for Sri Padmavathi Prarathana Mahila Mandali.	30,000.00	Do.	Do.	30,000.00
24	Construction of Compound wall in front of Sri Padmavathi Women's College.	40,000.00	Do.	Do.	40,000.00
25	TIRUMALA : Construction of S. V. Guest House at Tirumala.	5,00,000.00	BSS Const. Service, A.P., Hyderabad.	Sh. N. Seshagiri, Spl. Engineer, BSS, Hyderabad. Sh. K. Suba Rao, Sh. C. Muniswami Naidu, Resident Engineers BSS, Tirupati.	4,27,580.00
		<u>15,15,000.00</u>			<u>14,42,580.00</u>
Total Pradesh and TTD.		<u>24,87,498.75</u>			<u>24,25,960.96</u>

TABLE 28 A—Contd.

[illegible]

29 30

M/s. Rangan Rao, Venkat. Not available

TABLE 28 A—Contd.

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	
45 Supply of Bricks at Mantira Barrage	B.S.S.	P. Somappa	10,000.00	K.2/11/60-61	Nomination	..	..	..	..	..	..	..	..	Exempted	By representative of the Samaj Shri B. Somappa Do.	10-12-60	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
46 Supply of Bricks at Mantira Barrage	Do.	Do.	10,000.00	K.2.32/61-62	Do.	..	..	..	..	..	..	..	..	Do.	Do.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
47 Supply of Bricks at Mantira Barrage	Do.	Krishna Machari	25,000.00	K.2.11/62-63	Do.	..	..	..	..	..	..	..	..	Do.	Do.	11-2-63	4/63	18-11-65	..	..	..	..	..	..	..	..	..	..	..	..	
48 Construction of Flood Bank R.F. of Mantira Barrages, Sangareddy	Do.	P. Somappa, Joint Contractor	50,000.00	K.2.40/60-61	On nomination as there is no response in call of tender	..	..	..	..	..	..	..	..	Do.	Do.	15-9-61	..	9-3-66	Completed	..	..	..	..	..	..	..	..	..	..	..	
49 Construction of Flood Bank R.F. of Mantira Barrages	Do.	Do.	50,000.00	K.2.10/61-62	Nomination	..	..	..	..	..	..	..	..	Do.	Do.	10-12-60	..	6-9-61	Do.	..	..	..	..	..	..	..	..	..	..	..	
50 Reconstruction of Malkichura Marikanda, Hyd. West	Do.	Harikrishna Singh	8,641.00	K.25/78.61	Do.	..	..	..	..	..	..	..	..	Do.	Do.	21-2-61	3/62	Closed on Work closed 12-10-65	..	..	..	..	..	..	..	..	..	..	..	..	
			2,08,960.00																			5,820.00	Less : 16,762.40 recovered : 13,627.08								
Work entrusted by the Executive Engineer, Irrigation Branch, Metlak																															
51 Resig. Oora Chera, Vallur Metlak Taluq	Joint Contractor B. S. S. M. Narasimha Reddy	2,410.00	P.W. 137/59	Nil	No	Nil	On nomination at 5% less than the sanctioned estimate rates as per G.O. M.S. No. 2710 P.W.D. dt. 16-10-58	..	..	..	..	..	..	Exempted from payment of E. D. & F.S.D. as per G.O. M.S. No. 2701 dt. 16-10-58	..	31-3-59	5/59	Nil	Canceled	Nil	241.00	M. Narsima Reddy	Nil	Nil	Nil	Nil	Recovered in cash vide An amount of 1,508.00 recovered from the bills C.B. Vr. No. 12 SDT/77 of B.S.S. towards 1% C.D. programme was released by P.W.D. to the B.S.S. as S.E.P.W.D. Metlak Circle Hyd. letter No. WS/18884 dt. 27-11-61 for Rs. 2,308.00	..	..	No a/c available	
52 Resig. Mananti Kurta, Chagunda, Metlak Taluq	Do.	Do.	3,010.00	P.W. 138/1/59	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	31-3-59	5/59	Do.	Do.	Do.	301.00	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	
53 Resig. Pedda Chera, Chinatal Chera, Narsapur Taluq	Do.	Do.	6,472.00	P.W. 139/1/59	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Audited	31-3-59	5/59	Do.	Do.	Do.	647.00	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	
54 Resig. Sakhi Chera, Halahara (V)	Do.	Do.	7,750.00	P.W. 140/	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	..	31-3-59	5/59	Do.	Do.	Do.	775.00	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	
55 Resig. Danaduru, Velpur, Metlak (V)	Do.	Do.	6,600.00	P.W. 41/1/58	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	..	31-3-59	5/59	Do.	Do.	Do.	600.00	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	
56 Resig. Diwana Chera, Valuppur, Metlak Taluq	Joint Contractor, B. S. S. Sri M. Narasimha Reddy	4,490.00	142/11/59	Nil	No	Nil	On nomination at 5% less than the sanctioned estimate rates as per G.O. M.S. No. 2710 P.W.D. dt. 16-10-58	..	..	..	..	..	..	Exempted from payment of E.M.O. & F.S.D. as per G.O. M.S. No. 2701 dt. 16-10-58	..	31-1-1959	5/59	Nil	Canceled	Nil	390.00	Sri M. Narasimha Reddy	..	Nil	Nil	..	..	..	..		
57 Resig. Kanani Kurta, Immampur, Sangareddy Taluq	Do.	Do.	3,442.00	143/1/59	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Sri Nuran Reddy	31-1-1959	5/59	Nil	Do.	Nil	344.00	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	
58 Resig. Pedda Chera, Alidurg, Andole Taluq	Do.	Do.	17,483.00	K-2 AB No. 144/1/59	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Sri Siva Shanker Appa	31-1-1959	6/59	15-7-60	Completed	Nil	1,748.00	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	
59 Resig. Bandam Chera, Kuntal, Sangareddy Taluq	Do.	Do.	16,100.00	L.S. AB No. 170 of 3/59	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Sri Asitiah (Inspection Report dt. 5-7-1964)	4-3-1959	3/60	15-7-60	Canceled	Nil	1,610.00	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	
60 Resig. Kanani Chera, Sittichalla pur, Narsapur Taluq	Do.	Do.	8,940.00	K-2 AB No. 170 of 3/59	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Sri Gajjala Venkatah	5-1-1959	12/59	15-7-60	Do.	Nil	Nil	..	..	..	..	..	..	..	..	..	
61 Resig. Chera, Immampur (V), Andole Taluq	Do.	Do.	16,666.00	L.S. AB No. 229 of 1/60	Yes	..	..	..	..	..	..	..	..	Do.	Sri Ram Chandra Reddy, Agent, rule inspection Report dt. 5-7-1964	12-1-1960	..	15-7-60	Do.	Nil	1,666.00	..	..	..	..	..	..	..	..	..	
62 S. R. to Bulam Chera, Musapur, Peddapur, (Andole Taluq)	Do.	Do.	1,930.00	K-2 AB No. 307 of 3/60	No	Nil	5% less on nomination	No tender called	No tender received	1	Do.	Do.	26-5-1960	5/60	15-7-60	Completed	Nil	..	..	..	193.00	Do.	..	..	..	..	..	..	..	..	

TABLE 28 A-Contd.

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
63	E. R. & F. to mulla, Erra Kolla Chenu, Baswarup Andole Talug.	15,500.00	Joint Engineer, B. S. S. Medak District.	Sri M. Narasimha Reddy	15,000.00	IS AB No. 300/3/60	14,040.00	No	Nil	On nomination at 5% less than the sanctioned estimate rates as per G.O.M.S. No. 27/10 PWD dt. 16-10-58	No tender called	Nil	No tender received	Exempted from payment of EMD, PSD Agent, vide Inspection Report dt. 5-7-64	Sri Ram Chandra Reddy	26-3-1960	6/60	15-1-61	Completed	Nil	1,593.00	Sri M. Narasimha Reddy	Nil	Nil	Nil	..	..	..	..	
64	Reig, Kakash chenu, Baitahole Sangareddy Talug.	6,140.00	Do.	Do.	5,950.00	IS AB No. 309/3/60	6,429.00	No	Do.	Do.	Do.	Do.	Do.	Do.	Do.	30-2-1960	9/60	20-12-60	Do.	Nil	595.00	Do.	Nil	Nil	Nil	..	..	..	..	..
65	Reig, Komalla Kunta, Chetvar Andole Talug.	5,562.00	Do.	Do.	4,856.00	IS AB No. 23/4/60	5,096.00	No	Do.	Do.	Do.	Do.	Do.	Do.	Do.	15-4-1960	7/60	31-7-60	Do.	Nil	465.00	Do.	Nil	Nil	Nil	..	..	..	..	..
66	Reig, Gurram Kunta, Kalipole (V) Gajwel Talug.	11,270.00	Chairman B.S.S. Medak District.	Sri K. Krishnamachari	10,830.00	K-2 AB No. 254/11/62	8,994.00	No	Do.	At sanctioned estimate rates as per G.O.M.S. No. 20/18 PWD dt. 27-8-1962	Do.	Do.	Do.	Do.	Sri Rama Krishna Reddy	24-11-1963	3/64	Nil	Suspended	Nil	1,624.50	Sri K. Krishna Chary	..	..	..	..	..	..	..	..
67	E. R. to Koori Kunta Chokur (V) Andole Talug.	11,100.00	Do.	Do.	10,780.00	K-2 AB No. 255/11/63	3,700.00	No	Do.	Do.	Do.	Do.	Do.	Do.	Sri Vedantha, (Nominee)	2-12-1963	3/64	Nil	Do.	20.00	1,617.00	Do.	..	..	..	..	..	..	..	..
68	Reig, Lanka chenu, Perlapalli (V) Gajwel Talug.	10,000.00	Do.	Do.	8,250.00	K-2 AB No. 323/12/63	1,449.00	No	Do.	Do.	Do.	Do.	Do.	Do.	Sri Narasimha Ramulu, (Member of B.S.S.)	24-12-1963	4/64	Nil	Do.	50.00	1,237.50	Do.	..	..	..	..	..	..	..	..
Total		1,62,794.00			1,69,795.00		86,826.00																							
Works entrusted by Executive Engineer R & B Division, Mahabubnagar																														
69	Const. Minor masonry Works on Nagar-Kannol Kolhapur Rd. Group No. 3(3)(v)	18,837.00	Sri Mirza Vaidi Baig Vice Chairman B. S. S. Mahabubnagar	Sri Mirza Vaidi Baig Vice Chairman B. S. S. Mahabubnagar	13,684.00	A. B. No. 111 dt. 13-8-63	12,135.00	The work was entrusted to B.S.S.	..	..	..	..	..	..	..	8-11-63	End of March 1964	25-3-65	Work completed on 25-3-65	100.00	1,400.00	Sri Mirza Vaidi Baig and assisted	Nil	..	..	..	280.00	Unaudited accounts 18-6-63 to 3-5-65 5109.18.		
70	Improvements to peashantry Road Mahabubnagar (Surat ching)	10,000.00	Sri K. V. Pratapreddy Joint Secy. B.S.S. Dist. Mahabubnagar	Sri K. V. Pratapreddy Joint Secy. B.S.S. Dist. Mahabubnagar	9,766.00	A. B. No. 125 dt. 1963-64	9,136.00	..	Do.	Do.	..	..	..	..	K. V. Pratap Reddy	21-2-63	30-9-64	20-3-64	Work completed on 30-9-63	100.00	975.00	Sri K. V. Pratap Reddy and assisted	Nil	..	..	..	185.00	..	..	..
71	Const. of road from Mannur to Neeligaiga.	40,690.00	Sri Mirza Ali Baig	..	40,690.00	93/63-64	10,499.00	..	Do.	Do.	..	..	..	..	..	July, 1963	December, 63	Work not Completed	Work not completed	..	9,000.00	Mirza Vaidi Baig Vice President B.S.S. Mahabubnagar	4,993.64	..	..	..	..	..	..	
Total		28,837.00			23,450.00		21,271.00														11,375.00		4,993.64					415.00		
Works entrusted by Executive Engineer Uppal Division Mahabubnagar																														
72	Canal excavation from Ch. 3484-80 to 3500 in Mile 67 RDS.	98,200.00	M/S. Bharat Sank Samaj Alampur Tal. Mahabubnagar Dist.	Sri K. K. Reddy Contractor B.S.S.	24,161.00	KT No. 19 dt. 21-3-59	15,461.00	Works entrusted as per G.O.M.S. No. 367 dt. 17-2-59.	Does not arise.	24,161.00	Does not arise	..	..	..	..	Exempted as per G.O.M.S. No. 367 dt. 17-2-59	22-3-59	14 months	Works abandoned	..	2,416.99	Sri K. K. Reddy	..	538.00	No	SEIC. Estimated has been added in D.O. No. 20/1 dt. 30-10-72.	516.21	..	..	..
73	Canal excavation from Ch. 3500 to 3510 in Mile 67 RDS.	..	Do.	Do.	19,272.00	KT No. 20 dt. 27-4-59	Not tackled by B.S.S.	Do.	Do.	19,272.00	Do.	..	..	..	Do.	10-5-59	14 months	Do.	Do.	..	1,927.00	Do.	..	No	..	..	..	..	..	..
74	Canal excavation from Ch. 3527 to 3537 in Mile 67.	..	Do.	Do.	22,595.00	KT No. 265 dt. 8-5-59	16,899.00	Do.	Do.	22,595.00	Do.	..	..	..	Sri M. Rama Krishna Reddy	14-9-59	14 months	Do.	Do.	..	2,229.00	Do.	221.72	No	..	584.74	..	..	..	..
75	Canal excavation from Ch. 3587.60 to 3555 in Mile 68.	88,600.00	Do.	Do.	15,750.00	KT No. 193 dt. 21-3-59	11,160.00	Do.	Do.	15,750.00	Do.	..	..	..	Do.	22-3-59	14 months	Do.	Do.	..	1,575.00	Do.	501.96	No	..	750.19	..	..	..	..
76	Canal excavation from Ch. 3565 to 3573 in Mile 68.	..	Do.	Do.	23,175.00	KT No. 204 dt. 27-4-59	19,011.00	Do.	Do.	23,175.00	Do.	..	..	..	Sri P. Chandrasekara Reddy Agnt.	27-4-59	14 months	Do.	Do.	..	2,317.00	Do.	..	No	..	416.96	..	..	..	..
77	Canal excavation from Ch. 3555 to 3565 in Mile 68.	..	Do.	Do.	17,566.00	KT No. 205 dt. 27-4-59	15,364.00	Do.	Do.	17,566.00	Do.	..	..	..	Sri M. Rama Krishna Reddy	27-4-59	14 months	Do.	Do.	..	1,756.00	Do.	..	No	..	564.39	..	..	..	..
78	Canal excavation from Ch. 3573.00 to 3590.40 in Mile 68.	..	Do.	Do.	21,099.00	KT No. 203 dt. 27-4-59	13,808.00	Do.	Do.	21,099.00	Do.	..	..	..	Sri Sivashankar Reddy of Jallapur Village.	8-5-59	14 months	Do.	Do.	..	2,109.00	Do.	..	No	..	419.85	..	..	..	..
Total		1,86,800.00			1,43,618.00		91,703.00			1,43,618.00											14,539.00		733.08				3,252.34			
Other recoveries																						9,448.34		538.00						
Outstanding																						10,182.02								

TABLE 28 A--Cont'd

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
	Works entrusted by Executive Engineer, R. & B. Mahabubnagar (Mahabubnagar)																													
79	Const. a road from Gadwal to Kothur M. 149 to 180.			48,427.00	Sri D. K. Satya Reddy	Sri D. K. Satya Reddy	On nomination	for Rs. 64-64	Closed bills for Rs. 10,770.00	No	Nil	By nomination	..	..	..	Yes, done by Sri D. K. Satya Reddy	No. 5294, 2-8-63 of S.E. (R. & B.)	31-10-64	Closed by 15-5-66	Not completed but ..	403.00	Nil	..	Nil	..	Nil	..	Nil	No accounts available.	
80	Const. a road from Gadwal to Kothur road from M. 110 to 130.			50,000.00	Do.	Do.	Sr 31963-64	Do. for Rs. 3,770.00	No	..	..	Do.	..	..	..	Do.	S.E.'s No. 25m/5194, Medak, dt. 31-7-63	21-9-64	1-9-67	Do.	200.00	11,000.00	..	1,316.00	..	Nil	Action for recovery from the assets in other divns. is proposed.	Nil	..	..
				<u>98,427.00</u>					<u>48,240.00</u>												<u>603.00</u>	<u>11,000.00</u>		<u>1,316.00</u>						
	Works entrusted by Zila Parishad Mahabubnagar in Gadwal Taluk																													
81	Quarters const. of E. O. Elam-tun and F.O. Industries.			12,500.00	BSS Mahabubnagar Gadwal Taluk	G. Vajendra Rao and D. K. Satya Reddy Block Const. year BSS Gadwal	12,195.00	..	2,182.39	..	..	..	..	..	..	Shri D. K. Satya Reddy and Shri G. Vajendra Rao	..	..	..	No	..	..	..	..	..	..	..	..	..	No accounts available.
82	Excavation of drinking water well at Samithi quarters.			3,700.00	Do.	Do.	3,454.00	..	1,048.00	..	..	..	..	..	..	Do.	..	..	..	No	..	..	..	..	..	..	..	..	..	Do.
83	Repairs of rest house Lagra Haran.			4,800.00	Do.	Do.	4,669.00	..	4,223.13	..	..	..	..	..	..	Do.	..	..	..	No	..	..	..	..	..	..	..	..	..	Do.
84	A. P. T. R. C. Road Rajole to Walapally.			50,000.00	Do.	Do.	50,000.00	..	11,106.82	..	..	..	..	..	..	Do.	..	..	..	No	..	..	..	..	..	..	..	..	..	Do.
85	A. P. T. R. C. Road from PWD Road to Etanor, Lerez Block.			50,000.00	Do.	Do.	50,000.00	..	19,224.00	..	..	..	..	..	..	Do.	..	..	..	No	..	..	..	..	..	..	..	..	..	Do.
86	A. P. T. R. C. Road Akmalur to Chintarella Gadwal Block.			50,000.00	Do.	Do.	50,000.00	..	36,313.20	..	..	..	..	..	..	Do.	..	..	..	No	..	..	..	..	..	..	..	..	..	Do.
87	Construction of Pachayya Sami-th Building Gadwal.			46,000.00	Do.	Do.	44,656.00	..	4,973.49	..	..	..	..	..	..	Do.	..	..	..	No	..	..	..	..	..	..	..	..	..	Do.
88	Construction of BDQ Quarters Gadwal.			9,500.00	Do.	Do.	9,252.00	..	1,124.91	..	..	..	..	..	..	Do.	..	..	..	No	..	..	..	..	..	..	..	..	..	Do.
89	Construction of VWV Quarters at Agraharam.			3,200.00	Do.	Do.	3,400.00	..	246.00	..	..	..	..	..	..	Do.	..	..	..	No	..	..	..	..	..	..	..	..	..	Do.
90	Construction of E. O. Parkayat and E. O. Engineering Gadwal.			12,600.00	Do.	Do.	12,195.00	..	2,082.00	..	..	..	..	..	..	Do.	..	..	..	No	..	..	..	..	..	..	..	..	..	Do.
91	Construction of quarters, Animal Hospitalary and co-operative.			12,600.00	BSS Mahabubnagar Gad-wal Taluk.	G. Vajendra Rao & D. K. Satya Reddy Block Const. year BSS Gadwal.	12,195.00	..	2,393.19	..	..	..	..	..	..	Do.	..	..	..	No	..	..	..	..	..	..	..	..	..	Do.
92	Construction of S.E.O. & M.S. Quarters.			12,600.00	Do.	Do.	12,195.00	..	2,393.19	..	..	..	..	..	..	Do.	..	..	..	No	..	..	..	..	..	..	..	..	..	Do.
93	Construction of quarters of P. A. & E. O. Agriculture, Gadwal.			12,600.00	Do.	Do.	12,195.00	..	2,393.19	..	..	..	..	..	..	Do.	..	..	..	No	..	..	..	..	..	..	..	..	..	Do.
94	Quarters Construction of Agri-culture Insamiation Centre.			6,000.00	Do.	Do.	5,757.00	..	853.69	..	..	..	..	..	..	Do.	..	..	..	No	..	..	..	..	..	..	..	..	..	Do.
				<u>2,86,600.00</u>					<u>2,82,163.00</u>																					
	Work entrusted by Executive Engineer, I & B Division Mahabubnagar, Anaparthi Taluk																													
95	Restig Peda Cunta W. Paduchet.			5,410.00	Concener BSS Mahabub-nagar.	..	5,153.00	..	4,726.00	..	..	..	..	..	..	Sh. Bheemanna represen-tative of B.S.S.	..	..	..	..	..	..	..	..	..	..	..	..	..	Do.
96	E. R. to Egra Cunta Waddai			1,450.00	Do.	..	1,400.00	..	1,361.00	..	..	..	..	..	..	Sh. P. S. Seshaagiri Rao re-presentative of B. S. S.	..	..	..	..	..	..	..	..	..	..	..	..	..	Do.
97	S. R. to MallapuramCheru L.Hi-moor.			3,000.00	Do.	Sh. K. V. Palap Reddy.	..	2,658	..	12 out as per CO.Ms 2701 dt. 16-10-58.	..	Given on nomination	..	..	..	Exempted as per G.O. 2701 dt. 16-10-58. live of B. S. S.	11-5-58	1-8-58	..	..	..	..	..	..	..	..	..	..	..	Do.

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****Includes the loss under this work.**

TABLE 28 A—Contd.

[illegible]

29 30

M/s. Rangan Rao, Venkat. Not available

TABLE 28 A—Contd.

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
Work entrusted by Executive Engineer, Srirangam (R&B) Division :																														
25	Specialist's Allotment Estimate Original Esti- Bentall Road M. 510 to 11.0.	31,400.00 Revised Estimate 52,200.00			Sri U. Raja Rao, Secy. Srirangam District Branch.	32,238.00 as per original estimate in CR 111/64-65 and 41,762.00 as per revised Estimate in CR 10/66-67.	40,076.00	No. The work was entrusted to BSS on nomination.	Does not arise	Does not arise	Does not arise	Does not arise	Does not arise	Does not arise	Does not arise	Does not arise	12-8-65	6 months	8-12-66	Work completed	No.	No.	U. Raja Rao	No.	No.	Does not arise	Does not arise	1001.00 24% withheld amount of Rs. 1001 (Transferred to Patent Divn.)	No accounts available	
Work entrusted by Executive Engineer (R&B), Rajahmundry :																														
27	Widening the existing bridge- from 12-27 to 12-28 at M. 372 to 4790 of Madras Circuit Road.	36,482.00	B.S.S. Hyderabad		Kovvili Lingaraju, Dana- varpet, Rajahmundry, Chairman of B.S.S., Hyderabad East Go- down Branch.	36,450.00 I.S. Agent No. 166/64-65.	23,133.00	Yes	B.S.S.	Only one tender was received from B.S.S. with tender percent- age of 0.05% ex- cess. It was nego- tiated to 0.03% less than the esti- mated rates.	36,450.00	Not applicable	Not applicable	Nil	See Col 20	19-11-64	18-9-65	Not completed	Only 50% of work was done and then the contractor re- presenting BSS ex- pressed his inability to push through the work and requested for finalisation of accounts.	No penalty		4,500.00	K. Linga Raju, Chairman of East Godavari Branch of B.S.S., Rajah- mundry	585.00 (Total of 24 & 25 Rs. 985.00 of)	400.00 Col. No.			B.S.S. was addressed by Nil the Superintendent Engi- neer (R&B) Kakina- wa their letter No. 15619-DI-54 dt. 16-10-67 & by this office in letter No. WF. 2/A. 3/65 dt. 12-12-67 and no reply was received.	Unaudited A/Cs.	3,756.74
Work entrusted by Executive Engineer, PWD (Irrigation), Anantapur :																														
28	Construction of a new tank across Kongu Uppala Vagu near Kannurpala patta village Tad- patri Taluk, Anantapur Dist.	1,21,000.00 B.S.S.			R. Sultan, Joint Convenor, B.S.S., Rayasaseema Re- gion, Gundachil.	25,000.00 D.M. Agt. No. (Estimated on no- mination with re- ference to G.O. M.S. No. 1376 dt. 8-6-59).	564.00	Given to BSS on nomination	Given on nomination	Given to BSS on nomination at esti- mated rates.	Given to BSS on nomination at esti- mated rates.	Given to BSS on nomination at esti- mated rates.	Given to BSS on nomination at esti- mated rates.	Nil		20-2-60	Got comple- ted through other Agency		Suspended	No.		2,500.00	R. Sultan, Joint Convenor, B.S.S., Rayasaseema Re- gion-Guntakal (R.R.). Payment of Rs. 2,500.00).	736.00		Nil	EE Anantapur Divn. is Nil pursuing the matter. An amount of Rs. 736 is still due from B.S.S.	Unaudited A/Cs.	1,118.97	
Works entrusted by Executive Engineer, IB, Nalgonda :																														
29	S. R. to Ramasubramaniam Tank, Neha Cheroo, Nalgonda Taluk, Nalgonda Taluk M.B. No. 2942.	62,190.00 B.S.S. Nalgonda Taluk rated A.P.			K. Venkatrama Rao, Vice Chairman, B.S.S., Nal- gonda.	60,929.00 10/64-65 ex- ceeded at S. E.E.'s level. (as per final bill). Model Circle.	57,497.00	Open tenders invited vide E.E.'s No. 15936-99 dt. 20-12-62 but later on as per willingness of BSS at nomination at the estimated rates.						Exempted as per G.O. No. 2969 dated 29-12-61.	P. Lakshmi Narasiah, (Note of K. Hanumanth Rao, Organiser Const. Service A. P. B.S.S., (P. 32-40 of file No. 166-1 & P. 41-43 of No. 25).	30-8-63	30-8-64	15-6-66	Completed			13,600.00	Sri K. Venkat Rama Rao, Vice Chairman, B.S.S., Nalgonda.	515.00	179.14 as per I/R 12/66.			No accounts available		
30	Restoring Kotla K. K. Bhandam Keshavnagar, Surampet Taluk M.B. No. 2965.	55,600.00	Do.		Do.	40,245.00 I.S.A.B. No. 31/63-64 of E.E., I.B. Nalgonda	19,870.00	Open tenders invited vide E.E.'s No. 20032-41 dt. 21-4-64 but later on the work was let on nomination on estimated rates vide S.E., Model Circle, Hdt. No. 7131/NL/203/63-64/ 4908/34.						Exempted as per G.O. No. 2969 dated 29-12-61.	K. Sundershan Reddy Ex- Contractor, Surampet. (Note of K. Hanuman- tha, Organiser Const. Service A.P. B.S.S. (P. 32-40 of file No. 166-1 & P. 41-43 of file No. 25).	29-3-64	24-3-65	1-2-69	Closed			10,000.00	Sri K. Venkat Rama Rao, Vice Chairman, B.S.S., Nalgonda.	7,432.00	940.00			Do.		
31	Restoring Mangalwanthi K. K. Pensapally, Surampet Taluk M.B. No. 2967.	10,230.00	Do.		Do.	8,888.00 E.E.'s Agree- ment No. K. 2-36 of 64-65.	3,964.00	Open tenders invited on 9-1-64 vide No. 4155 but later on the work was let out on nomination to B.S.S.						Do.	Sh. Yedla Gopiah. (Do.)	24-3-64	30-5-65	27-3-67	Closed			1,333.00	Do.	795.00	115.00			Do.		
32	Restoring Tharla Vagu K. K. K. Srikonda, Surampet Taluk.	21,950.00 B.S.S. Dantlaga, Hyderabad Chairman, B.S.S., Nal- gonda.	21,432.00 E.E.'s Agree- ment No. 2-37 of 64-65.	792.00	Open tenders invited vide No. 4185-02 dt. 9-1-64 but later on the work was let out to B.S.S. on 29-1-64.									Exempted as per G.O. Sh. Yedla Gopiah. (Do.) O. No. 2969 dated 29-12-61.	27-12-64	End of April, 65	16-7-67	Closed			3,214.00	Sri K. Venkat Rama Rao, Vice Chairman, B.S.S., Nalgonda.	4,108.00	269.00			Do.			

[illegible]

TABLE 28 A—Contd.

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
	Work entrusted by Executive Engineer, Hazarnagar (Nagarjunasagar Project)																													
11	Excavation of N.S.L.B.C. in M/65	3,30,056.00	Nagarjunasagar Construction Committee	K. Upender Rao	3,62,963.00	132/SE/61-62	1,28,093.00	No let out on nomination.	Does not arise	Does not arise	3,62,963.00	Does not arise	..	..	G. Venkatas, Labour contractor.	30-11-61	31-5-63	Not completed	Work suspended since 5/65 closed as per C.E. N.S.C. Memo T/4/4293/59-37 dated 8-1-1967	19.7 FA No. 63-6 25-1-64	19,735.00	K. Upender Rao	27,167.00 & 3,821.47 for other liabilities.	Nil	48,677.00	The Dist. Collector Nagandha had been addressed to recover the outstanding amount from B.S.S. by the P.W.D.	..	As per A/Cs upto 30-9-66 for all the works in Mile 65, 66 and 67 and the well.		
12	Excavation of N.S.L.B.C. in M/66	5,97,870.00	Do.	Do.	6,57,521.00	133/SE/61-62	3,81,326.00	Do.	Do.	Do.	6,57,521.00	Do.	..	..	Do.	30-11-61	30-11-63	Do.	Work suspended since 3/65 and closed as per C.E. Memo dt. 8-1-1967	Nil	2.0	2,01,471.00	Do.	44,636.00 and 7,199.43	Nil	15,251.00	Nil	..	..	
13	Excavation of N.S.L.B.C. in M/67	4,45,795.00	Nagarjunasagar Const. Committee	K. Upender Rao A/Cs. Officer	4,90,245.00	134/SE/61-62	3,17,241.00	No let out on nomination.	Do.	Do.	4,90,245.00	Do.	..	..	G. Venkatas, Labour Contractor.	30-11-61	30-11-63	Not completed	Work suspended since 3/65 & closed as per CE Memo dt. 8-1-67	Nil	1.46	1,46,032.00	Do.	31,415.00 & 4,900.50 other liabilities.	Nil	13,333.00	The Dist. Collector Nagandha had been addressed by P.W.D. to recover the outstanding amount from B.S.S.	..	..	
14	Const. of Well and Pump House in the Ganapavaram Camp colony.	6,740.00	Do.	Do.	6,740.00	K-2 Agt. 24/6-65	4,300.00 (final bill amounting to Rs. 1,51,725 kept under deposits in 2/70).	Do.	Do.	Do.	6,740.00	Do.	..	Exempted	Do.	19-3-65	Not mentioned.	Suspended	Do.	Rs. 228.00 recovered from final bill.	Not paid	Not granted	Does not arise	Nil	Nil	..	..	..	..	..
	GRAND TOTAL	74,78,461.00	..	..	13,80,461.00	..	15,17,469.00	..	..	..	15,17,469.00	..	..	..	..	..	..	..	..	..	228.00	4.40	4,47,278.00	..	1,19,139.40	77,461.00	..	..	..	1,03,525.79
																					10.3	10,34,963.00	Grand Total	1,81,339.56	1,38,663.20	1,38,633.20	..	..	..	49,050.44
																							Less	42,676.36	5,531.08					2,76,331.49
																														Net Loss in N. S. Project.
	Work entrusted by Executive Engineer R & B Division Visakhapatnam																													
15	Reconstruction of collapsed bridge in Mile 13/6 of Visakhapatnam Ananthagiri Atanku Road.	66,000.00	Construction Service Bharat Sevaks Samaj, Hyderabad.	N. Seshagiri Rao, Special Engineer, Bharat Sevaks Samaj.	64,064.50	C. R. Agt. No. 9/65-66 dt. 24-6-65	Nil	Yes	P. Adinarayana	The B.S.S. has not submitted the tender on due date 22-10-64 but given as on 30-10-64.	64,064.50	72,807.95 (As per rate tendered).	8,743.45	Nil	As no work was done either by B.S.S. or through their sub-contractors this does not arise.	24-7-65	23-7-66	Does not arise	Work not started	Contract cancelled by 8,008 by 6,008.00 as per B.S.S. Hyderabad Superintending Engineer C.B. V. C.V. 7/D/6-65 in as per Superintendent Engineer's Memo No. 27,957-D/4-62 dt. 13-4-66	55,750	55,750.00	K. Steerama Murthy Spl. E.E. B.S. & Sn. Eng. V. Kondala Rao, Asst. Engineer B.S.S.	No outstanding 54% recovered in E.E. No. 100 in C.B. V.C. No. 68 of EDR & 122A/1966 on B) 12-8-1966	See Col. 24	No.	..	..	..	..
16	Constructing a bridge in Mile 18/5 of Narasipatnam Thalappalam Road.	2,47,000.00	B.S.S.	K. Steerama Murthy, Special Executive Engineer B.S.S.	2,23,375.00	1/65-66 dt. 23-4-65	63,336.00 (Final bill not paid)	Yes	B.S.S. A. P. Contractor Service General Manager, Dornaguda, Hyderabad.	Yes	2,07,106.00	..	..	Amount transferred to Ex. Engineer (R & B) Visakhapatnam Rs. 10,036.00	Work of well sinking entrusted to Mallikarjuna Saranathan (Report of 31-1-67 Spl. Asst. Engineer, B.S.S.)	17-6-65	17-6-66	Does not arise	Suspended	Not determined	55,750	55,750.00	K. Steerama Murthy Spl. E.E. B.S. & Sn. Eng. V. Kondala Rao, Asst. Engineer B.S.S.	77,464.98	..	..	..	..	..	..
		3,13,000.00	..	..	2,87,639.50	..	63,336.00	..	..	..	2,71,170.00	..	..	..	..	..	..	..	..	..	63.75	63,738.00	..	77,464.98	..	..	..	..	..	..
	Work entrusted by Superintending Engineer (R & B), Eluru Circle, Eluru																													
17	Forming metalled road from 1/7-300 of K.T. Road to Vasishta Bridge R. A. Road.	2,35,455.00	B. S. S. Hyderabad tender.	K. Steerama Murthy, Spl. E. E. B. S. I. T. Hyderabad (P. 212).	2,30,455.00 (comp. CR/129/64-65 dt. 18-2-65)	Value of work done is only Rs. 12,156.00 (final bill amt. adjusted to depreciation of Rs. 25,000 towards Rs. 11,100.25 after recoveries and penalty.)	Yes	B.S.S. Hyderabad.	Yes	2,30,455.00	Next lower tender Value Rs. 2,09,645.00	2,09,645.00	11,800	..	..	18-2-65	17-7-66	Not completed.	Suspended and not completed.	100 imposed for slow progress of work on 28-12-1968.	25,000	Cheque was delivered to K. S. Murthy, Spl. E.E. Total of Cons. Tetevaluation. = 12,868.00	2,100.00	10,768.00	Nil	All the EEs. were addressed to recover the balance amount vide the Ex. Engineer letter No. 1219/ A. 2/68 dt. 9-7-71 and copy sent to the Superintending Engineer (R & B), Fut.	..	..	As per A/Cs for the period from 18-10-64 to 31-3-66. No profit or loss is worked out.	
		2,35,455.00	..	..	2,30,455.00	..	..	..	..	..	2,30,455.00	..	..	..	..	..	..	..	..	..	25,000	25,000.00	..	10,768.00	..	..	..	..	..	..

TABLE 28-B

(Referred to in Para—28-8)

Statement showing position of works Executed in Andhra Pradesh by Biharat Sevak Samaj, the Details of which are given in Table 28-A

Sl. No.	Name of the Unit	Period during which worked	No. of works taken up	Value of contracts	Period for which Accounts are available	Whether audit-able and audit-able	No. of works not completed in the letted A/Cs.	Value of work done	Amount of advances sanctioned	Advance outstanding
1	Nagarjunasagar Construction Unit.	1956 to 30-9-1966	14	50,85,556.00	Period ending 30-9-66 for all other works except for M/20 for which A/cs. are available upto 31-3-64	Audited	7	32,12,339.99 (As per A/Cs.) (Amount received as per information of PWD Rs. 31,14,842.72)	10,34,963.00	1,181,339.56 (Less bills and assets of the samaj. 1,38,663.20) 42,676.36 plus recoveries due on account of salary of staff. 5,531.08
2	Firmula Tirupati Davasthanam (unit of Andhra Pradesh Construction Service).	3-8-64 to 1968-59	6	14,42,530.00	3-8-64 to 31-3-66	Audited	6	4,75,665.16	1,07,170.00	45,756.93 (Plus interest & other recoveries.) Total 21,107.62 66,864.55
3	Andhra Pradesh Construction Services	1963-64 to 1968-69	5	14,42,580.00	i.e. 29-10-63 to 17-8-64 (Metal casting works at Ramchandra Puduram). This is not any construction work.	..	..	..	..	..

5. District Unit Approved.

1. East Godavari Prior to 1964-65.										
	1	36,450.00	..	Un-audited	1	..	1	25,133.00	4,500.00 (Including Interest of 400)	985.00
	1	36,450.00	..	8	1	..	1	25,133.00	4,500.00	985.00
(ii) Medak	Prior to 60-61-64-65	4 (R&B) 2,52,059.00	1963-65	Un-audited	3	3	1	1,31,527.03	16,500.00 Plus Interest	3,300.00
	9 (Irrigation Sanga Reddy)	2,08,641.00	..	..	..	5	4	1,14,692.42	5,820.00	5,082.00
	18 (Irrigation Medak)	1,49,795.00	1963-65	Un-audited	3	6	12	85,826.00	15,577.00	13,627.08
TOTAL OF MEDAK	31	6,10,495.07			6	14	17	3,33,045.45	37,897.00	18,709.08
(iii) Anantapur	Prior to 59-60	25,000.00	Period not stated	Un-audited	1	..	1	564.00	2,500.00	736.0
TOTAL	1	25,000.00			1	..	1	564.00	2,500.00	736.0
(iv) Karimnagar	Prior to 1960 to 63-64	78,866.00	No. accounts available		..	1	10	45,838.00	7,948.00	..
TOTAL	11	78,866.00			..	1	10	45,838.00	7,948.00	..
(v) West Godavari	2-9-63 to 30-9-65	1,30,126.00	2-9-63 to 30-9-65	Un-audited	2	2	4	44,703.00	11,272.00	2,780.00
TOTAL	6	1,30,126.00			2	2	4	44,703.00	11,272.00	2,780.00
(vi) Srikakulam	Not known	41,762.00	No. accounts available		..	1	..	40,076.00	..	..
TOTAL	1	41,762.00			..	1	..	40,076.00	..	..
TOTAL	51	9,22,699.07			10	18	33	4,89,364.45	64,117.00	23,210.08

6. District Units (Unapproved):

(i.) Mahbubnagar.	Prior to 1960-61 to 1965-66	2 (R&B) 98,427.00	..	..	..	..	2	48,540.00	11,000.00	1,316.00
		Wanaparthy								

TABLE 28 B—*contd.*

1	2	3	4	5	6	7	8	9	10	11	12	13
			44 (Irrigation works)	6,60,049.00	1963-64 to 1965-66	Unaudited	4	12	32	3,93,549.00	63,706.10	4,106.00
			14 (Zila Parishad works)	2,82,163.00	..	..	..	..	14	91,159.67	..	..
			7 (Irrigation works)	1,43,618.00	..	..	..	..	7	91,703.00	14,359.00	Advance 733.68 Other recoveries 9,448.34
			2(Uppal)	23,450.00	1963-64 to 1965-66	Unaudited	1	2	..	21,271.00	2,375.00	Interest 538.00
			1 (R & B)	40,690.00	..	..	..	..	1	10,499.00	9,000.00	4,993.84
			70	12,48,397.00			5	14	56	5,56,721.67	1,00,440.10	21,136.66
		(ii) Nalgonda	6 (Irrigation works)	1,89,011.00	No accounts available.	..	..	1	5	87,908.00	34,147.00	Interest 17,838.00 2,033.14
			3 (R & B)	39,281.00	No accounts available.	..	..	3	..	25,545.48	3,750.00	..
			9	2,28,322.00	..	..	..	4	5	1,13,454.48	37,897.00	19,851.14
			TOTAL									
		(iii) Nizamabad	1	8,250.00	No accounts available.	..	..	..	1	562.64	747.00	184.36
			1	8,250.00		..	..	..	1	562.64	747.00	184.36
		(iv) Warangal	30	3,38,929.00	Ditto.	..	..	11	19	1,99,414.00	16,806.00	4,186.25
			30	3,38,929.00		..	..	11	19	1,99,414.00	16,806.00	4,186.25
		(v) Khammam	Do.	80,563.00	Ditto.	..	..	2	16	39,969.62	7,819.00	..
			18	80,563.00		..	..	2	16	39,969.62	7,819.00	..
		(vi) Adilabad	10	4,22,287.00	1959-67	Unaudited	10	10	..	5,45,965.88	68,321.00	..
			10	4,22,287.00			10	10	..	5,45,965.88	68,321.00	..

(vii) Cuddapah	Prior to 1963	2	79,496.00	No accounts avai- lable.		2	1,15,661.00	..
		2	79,496.00			2	1,15,661.00	..
TOTAL		140	24,06,244.00		15 43	97	16,71,749.29	2,32,030.10
GRAND TOTAL		216	1,08,40,460.03		48 67	149	59,88,885.69	15,48,427.10
								2,84,667.46



UNIT WISE DETAILS

Sl. No.	Name of the Unit	No. of works taken up	Value of Contracts	No. of works which are included in the accounts	No. of works which were completed	No. of works not completed	Value of work done	Advances sanctioned	Outstanding advances
1	2	3	4	5	6	7	8	9	10
1	Nagarjuna Sagar Project	14	50,85,556.00	14	7	7	32,12,339.99	10,34,963.00	48,207.44
2	Pradesh and TTD	11	24,25,960.96	9	1	10	16,15,431.96	2,17,317.00	1,67,891.53
3	East Godavari	1	35,450.00	1	..	1	25,133.00	4,500.00	985.00
4	Medak	31	6,10,495.07	6	14	17	3,33,045.45	37,897.00	18,709.08
5	Anantapur	1	25,000.00	1	..	1	564.00	2,500.00	736.00
6	Karim Nagar	11	78,866.00	..	1	10	45,838.00	7,948.00	..
7	West Godavari	6	1,30,726.00	2	2	4	44,708.00	11,272.00	2,780.00
8	Srikaulam	1	41,762.00	..	1	..	40,076.00	..	..
9	Mahbub Nagar	70	12,48,397.00	5	14	56	6,56,721.67	1,00,440.10	21,136.66
10	Nalgonda	9	2,28,322.00	..	4	5	1,13,454.48	37,897.00	19,851.14
11	Nizamabad	1	8,250.00	..	..	1	562.64	747.00	184.36
12	Warrangal	30	3,38,929.00	..	11	19	1,99,414.00	16,806.00	4,186.25
13	Khamman	18	80,563.00	..	2	16	39,969.62	7,819.00	..
14	Adilabad	10	4,22,287.00	10	10	..	5,45,965.00	68,321.00	..
15	Cuddapah	2	79,496.00	..	..	2	1,15,661.00	..	..
GRAND TOTAL		216	1,08,40,460.00	48	67	149	59,88,885.69	15,48,427.10	2,84,667.46



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TABLE 8 C-Contd.

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	22	23	24	25
9 Metal Crushing works at Ramachandrapuram.			29-10-63 to 17-9-64	..	..	B.S.S. Const/Construction Service Andhra Pradesh. 93/93/782.80	2,365.00 (Value of spare parts of the motor received from the Central B.S.S.)	9,875.55	..	2,537.83	..	..	..	..	1,644.63 (Machinery parts).	..	..	..	4,213.96 (Nimmala Venkataiah, Krishna and Shri R. L. N. Verma.	..	593.44	176.09	176.09	..	..	..
10 Construction of bridge at Mile 18 1/2 of West-Prattapalem Road (Tannoo).			18-3-65 to 31-3-66	45,042.49	..	Talapatnam works 215 23,545.00 Construction service Andhra Pradesh 7/71 7,703.23	..	..	..	7,800.00 (M. Sanyal Narayan)	300.00	Siddanam Bridge Siddanam road works	75.58 403.23	..	220.95	506.18	506.18	..	..	..	..	477.93	477.93	..	..	..
11 Construction of approach road to Vessia Bridge at Khindavali (Tankal).			10-10-64 to 31-3-66	..	..	Talapatnam works Pradesh B.S.S. 2156.056.08	401.23 60,760.15	..	..	..	2,350.00 plus 487.87 (Imprest)	Talapatnam works V.A.A. road at Pendurthi	24,595.00 660.00	..	689.25	..	..	..	..	..	..	122.05	122.05	100.00	..	..
12 T.L.C. work at Surupet Nalgonda.			15-1-65 to 10-2-66	49,777.50	10,604.00 (loan)	..	..	..	..	..	..	..	..	3,045.14	..	..	..	..	..	..	10,686.08	..	..	..	..	..
Total Pradesh B.S.S. Individual works.				94,819.99	10,604.00	..	99,350.49	2,365.00	9,875.55	10,337.83	3,137.87	25,733.81	..	3,045.14	2,574.83	506.1	506.18	..	4,213.96	..	11,279.52	776.07	776.07	100.00	..	Security Deposit 2,164.000 2,164.00
Total of Nagarajanasagar Project Tirupati and Pradesh Works				3,597,523.834	4,21,137.40	..	5,61,732.69	47,365.00	69,865.55	87,379.35	16,264.89	4,91,956.42	16,401.39	9,910.50	95,995.03	1,363.11	1,363.12	1,400.00	12,296.96	49,050.44	4,39,415.60	1,807.23	1,807.23	37,737.92	49,422.65	15,239.87
13 Nidadavolu (West Godavari).			2-9-63 to 30-9-65	46,298.00	300.00	..	..	..	..	..	500.00	..	..	..	..	..	..	..	..	..	4,218.60	31.40	31.40	..	..	..
Mahabubnagar:				46,298.00	300.00	..	..	..	..	..	500.00	..	..	..	..	..	..	..	..	..	4,218.60	31.40	31.40	..	..	..
14 Nagarajanasagar to Kollipoor Road work.			18-6-63 to 25-6-65	12,135.00	..	Construction service Fund I.	500.00	..	..	..	4,250.00 (C. Rama Rao)	M.N.R. work 1,000.00	..	458.60 Pradesh plus 277.59 Distt. BSS	..	..	..	..	..	5,109.10	..	..	..	..	280.00	Security deposit 250.00
Kudumalla Tank, Kodangal.			10-1-64 to 8-3-64	12,599.00	4,478.00	Duravababla Choru Ach-empet wet work.	3,450.00	..	..	..	18,900-N (Governor)	..	..	300.68 Pradesh plus 187.92 Distt. BSS	..	..	..	..	..	..	7,609.11	64.89	64.89	..	150.34	Security deposit 254.00
Narasikollu and Kooranna, Chenu Nagar Ka-rod work.			1964.	..	2,000.00	..	..	..	..	..	2,000.00 (C. Rama Rao).	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Duravababla Achempet Taluque.			Feb. 1964.	..	4,000.00	..	..	..	..	..	..	Kudumalla Tank M.N. R.	3,450.00 550.00	..	..	..	..	..	..	..	..	..	..	..	..	..
Sarla Sagar Project.			22-1-64 to 18-11-65	35,538.00	1,088.00	(Loansans)	323.00	..	4,000.00	..	5,000.00 (Advances to others)	M.N. R. works	3,013.62	2,740.25	..	..	..	..	..	3,475.84	..	873.22	873.22	..	..	..
				60,272.00	11,566.00	..	4,273.00	4,000.00	..	..	30,150.00	8,013.62	..	3,964.95	..	..	..	..	..	8,584.94	7,609.00	938.11	938.11	..	410.34	484.00
Sangareddy:																										
15 Minor works on Narasapur Road.			15-6-63 to 4-9-64	19,253.95	3,418.00	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2,649.00	..	..	..	..	Security deposit 769.00
B.T. Canal Gating work, Jogipet Chinnur Road.			21-9-63 to 21-7-64	10,817.16	5,500.00	(Others)	700.00	..	..	..	15,945.12	..	..	..	..	..	..	..	..	9,810.12	..	..	..	..	..	..
Medak-Nizamabad Road.			12-7-63 to 2-9-64	25,410.00	4,800.00	..	..	..	..	..	..	..	..	32.00	..	..	..	..	..	..	4,800.00	..	..	..	..	..
Lanna Kurda.			28-12-63 to 8-7-64	702.00	618.75	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	618.75	..	..	..	..	..
Konari Chenu Work.			10-10-60 to 8-8-64	2,118.00	528.30	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	500.50	..	..	..	..	..
Guram Kurda.			2-12-63 to 10-5-64	4,014.00	10.50	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	71.50	..	..	..	..	..
				62,415.11	14,875.75	..	700.00	..	..	..	15,945.12	..	..	32.00	..	..	..	..	..	..	8,586.25	..	..	..	..	879.00
16 Anantapur.			1964-65	564.00	1,300.00	(Loans arranged locally)	548.97	..	..	435.00	..	..	..	..	295.00	..	..	..	..	..	1,118.97	..	..	..	..	..
				564.00	1,300.00	..	548.97	..	..	435.00	..	..	..	..	295.00	..	..	..	..	..	1,118.97	..	..	..	..	..

TABLE 28-C—Contd.

[illegible]

TABLE 28--D
(Referred to in para 28.18)

Summary showing the Financial position of the works in Andhra Pradesh as per Accounts received, the details of these are given in Table 28--C

Sl. No.	Particulars	N. S. Project Works	T.T.D. works	Andhra Pradesh BSS construction service	Andhra Pradesh BSS construction service individual works	Total of Cols. 3 to 6	District Units	Total
1	2	3	4	5	6	7	8	9
1	Amount received from the Contractees.	32,12,339.99	2,77,043.85	13,320.00	94,819.99	35,97,523.83	7,37,344.29	43,34,868.12
2	Advance due to Contractees	1,68,147.16	58,187.24	1,84,129.00	10,694.00	4,21,157.40	55,662.04	4,76,819.44
3	Advances received from other works.	2,50,341.99	1,09,469.19	1,02,571.02	99,350.49	5,61,732.69	14,187.22	5,75,919.91
4	Loan received from Central Bharat Savak Samaj.	45,000.00	..	..	2,365.00	47,365.00	..	47,365.00
5	Loan received from Pradesh Bharat Sevak Samaj.	59,990.00	..	..	9,875.55	69,865.55	9,572.78	79,438.33
6	Contributions received.	..	..	1,400.00	..	1,400.00	..	1,400.00
TOTAL		37,35,819.14	4,44,700.28	3,01,420.02	2,17,105.03	46,99,044.47	8,16,766.33	55,15,810.80
7	Advance to Pradesh Bharat Sevak Samaj	28,304.36	..	8,670.65	..	36,975.01	..	36,975.01
8	Advance to Labour	63,051.77	989.75	13,000.00	10,337.83	87,379.35	7,035.50	94,414.85
9	Advance to Bharat Sevak Samaj Staff	10,485.02	..	2,642.00	3,137.87	16,264.89	54,895.99	71,160.88
10	Transfer of amount to other works.	3,02,085.69	..	1,64,136.92	25,733.81	4,91,956.42	18,515.12	5,10,471.54
11	Contribution to Central B. S. S.	16,401.39	..	..	..	16,401.39	2,489.72	18,891.11
12	Contribution to Pradesh B. S. S. (including Distt. BSS also in case of Distt. Units)	6,865.36	..	..	3,045.14	9,910.50	16,156.65	26,067.15
13	Machinery	76,475.14	16,945.06	..	2,574.83	95,995.03	4,928.28	1,00,923.31
14	Other assets	532.44	..	324.50	506.18	1,363.12	..	1,363.12
15	Other deposits	10,466.27	2,109.60	500.00	2,164.00	15,239.87	1,723.30	16,963.17
16	C. D. Deposits	49,422.65	..	..	..	49,422.65	8,168.55	57,591.20
TOTAL		5,64,090.09	20,044.41	1,89,274.07	47,499.66	8,20,908.23	1,13,913.11	9,34,821.34
17	Cash Balance	..	1,006.49	24.67	776.07	1,807.23	2,130.99	3,938.22
18	Bank Balance	21,607.56	43.07	15,987.29	100.00	37,737.92	263.08	38,001.00
TOTAL		21,607.56	1,049.56	16,011.96	876.07	39,545.15	2,394.07	41,939.22
19	Profit	49,050.44	..	..	..	49,050.44	35,917.44	84,967.88
20	Loss.	3,25,381.93	88,375.22	14,378.93	11,279.52	4,39,415.60	41,401.17	4,80,816.77
NET LOSS		9,76,331.49	88,375.22	14,378.93	11,279.52	3,90,365.16	5,483.73	3,95,848.89

TABLE 28—E

(Referred to in para 28.104)

Table showing the name of contractors and amount of work done by them

Sl. No.	Name of the sub-contractor	Value of work done
1	Shri G. Venkataih, (From January 1963 to 8-6-1963)	Mile No. 65,66,67 1,03,067.26 P. 177/Cash Book No. 1.
2	Do.	Do. 64,354.89 P. 271/Cash Book No. 1.
3	Shri G. Venkataih (From January to June 1963)	Mile No. 66 and 65 35,800.50 Cash Book No. 3/P 259.
4	Shri. Kasturi Shankriah (From August to November 1963).	Mile 65 and 66 4,436.61 Cash Book No. 2 P. 154.
5	Shri Harijan Ratniah (From August to November, 1963).	Mile 65 2,636.68 Do.
6	Shri J. Narayan Reddy (From August to November, 1963).	Mile 65 4,068.98 Do.
7	Shri Bala Kistiah (From August to November, 1963).	Mile 65 3,743.62 Do.
8	Shri Madar Sharif on Rock Toes	Rock Toes 6,032.80 Cash Book No. 3 P. 65.
9	Work done by different labour Mukkaddams to end of May, 1965.	Mile No. 65 to 67 3,43,099.56 Cash Book No. 3 P. 259.

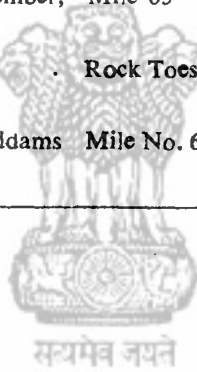


TABLE 28-F

(Referred to in para 28.197)

Information about the works in Medak District for which accounts are available

Sl. No.	Name of the work	Tendered value	Period of accounts for which unaudited accounts are available	Amount received from P.W.D. as per accounts in col. 4	Profits as per in col.	Loss account 4	Advance due to P.W.D. as per accounts in col. 4
1	2	3	4	5	6	7	8
1	Minor Works on Narsapur Road. (Work Suspended)	79,986.15	15-6-63 to 4-3-64	19,253.95	..	2,649.00	3,418.00
2	B. T. Ceal coating work Jogipet Ghanpar Road. (Work Completed)	147,072.92	21-9-63 to 21-7-64	10,917.16	9,810.12	..	5,500.00
3	Medak Nizambad Road. (Work Completed)	10,000.00	12-7-63 to 4-9-64	25,410.00	..	4,800.00	4,800.00
4	Lanka Kun'a. (Work Suspended)	8,250.00	28-12-63 to 30-7-64	702.00	..	618.75	618.75
5	Komati Cheru Work. (Work Completed)	4,856.00	10-10-63 to 8-8-64	2,118.00	..	500.50	528.50
6	Gurram Kun'a. (Work Suspended)	10,830.00	2-12-63 to 10-5-64	4,014.00	71.50	..	10.50
		2,60,995.07		62,415.00	9,881.62	8,568.25	14,875.75



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Chapter 29

BIHAR

Exhibit 69 i.e. the pamphlet brought out by the Central Bharat Sevak Samaj in October 1963 about Construction Service shows that in Bihar the following construction committees were approved by the Central Bharat Sevak Samaj :—

- (1) Bihar Pradesh Construction Committee.
- (2) Gandak Project Construction Committee.
- (3) Hazaribag District Construction Committee.
- (4) Katihar District Construction Committee.
- (5) Kosi Project Construction Committee.
- (6) Monghyr District Construction Committee.

The Bihar Pradesh Bharat Sevak Samaj was asked to produce the records pertaining to all the construction units in Bihar but the Chairman of the Bihar Pradesh Construction Committee, Swami Harinarayannand has taken the stand that the affairs of these construction committees were beyond the scope of enquiry of this Commission. The Commission has discussed the working of the Kosi Project Construction Committee and the Gandak Project Construction Committee at some length in the pages following. About the other committees no records have been produced before this Commission. The Commission is, therefore, not in a position to say whether proper accounts were maintained for these committees and whether the funds were properly utilised for the purposes intended.

Kosi Works

Introduction

The ravages caused by the floods in the River Kosi had become so proverbially notorious that it came to be called "The River of Sorrow." When its waters rose as a result of

rains in the hills, it spread all over the countryside and caused extensive damage to the villages, villagers, their crops and their cattle, and it also caused silting. One of the greatest disadvantages of this river was its changing course from year to year. The following question to and answer of Mr. T. P. Singh, I.C.S., Secretary of the Union Ministry of Agriculture, at one time Secretary in the Government of Bihar and the Chief Administrator of the Kosi Project gives an apt description of the ravages caused by the River :—

"Q : Before this scheme was thought of I have been told that this river was a most disastrous river and most part of the year the area was flooded and no cultivation took place?

A : The characteristic of this river (Kosi) was that it was perpetually changing its course and according to the reliable maps up to 100 years old the river had moved laterally towards the West from Eastern most part of Purnea to the eastern part of Darbhanga with the district of Saharsa in between. The second characteristic of this river was that as soon as the river entered the plains the beds were very shallow so that it used to inundate very large tracts of land. The upper reaches of the lands which used to get inundated would be covered with sand which destroyed all vegetation and made cultivation impossible."

29.2 As a remedial measure a scheme of Kosi barrage and Kosi Embankments in order to contain the River was proposed by the experts of the Central Government. The main components of the proposal were : the construction of a barrage, construction of two long lines of embankments on both sides of the river and of taking a canal system from the barrage; to begin with on the eastern side. The object was to prevent the annual large devastation of huge areas by floods which in volume went up from 8 to 10 lakhs cusecs in the

rainy season and thus to prevent the floods spreading on each side from 10 to 15 miles and damaging the standing crops, habitations, and causing erosions etc.

29.3 For the purpose of construction of these embankments private lands on either side of the river had to be acquired for a "long levy" about 80 to 100 ft. at the base and about 18 to 20 ft. high which would have submerged part of the private lands. According to Mr. T. P. Singh, there was no real difficulty about the land acquisition. People were quite willing to give their lands because the lands were bad in quality but the embankments had to be removed a few miles away from the ordinary channel. The width of the two embankments varied depending upon the flow-line of the river somewhere between 10 to 4 miles across. On the eastern side the embankment was 80 to 90 miles in length and on the western side 7 to 8 miles shorter.

29.4 The proposal, according to Mr. T. P. Singh, was to get construction done through the instrumentality of the ordinary contractors and the agency executing it was to be the Central Public Works Department i.e. its engineering organisation.

The river

29.5 The river enters the plains about 30 miles above the barrage and all that area is within Nepal territory. The barrage was to be constructed and has been constructed at a place called Bhimnagar and part of the barrage is in Indian territory but the larger portion is in the territories of Nepal. The entire cost of the scheme was to be borne by the Government of India. Not only had the Government of India to bear the cost of the barrage and the canal system it had also to do some specific engineering works for Nepal Government, one of which was the Trishuli Hydroelectric scheme near Kathmandu and the other the construction of a canal system near Chatra where the river enters the plains in the territories of Nepal, 30 miles inside.

Control Board and its composition

29.6 A Central Control Board was constituted for the purpose of carrying out the execution of the scheme, the members of which were :

1. Mr. Gulzarilal Nanda, Union Minister for Planning, Irrigation & Power. (By special invitation)
2. Dr. S. K. Sinha, Chief Minister, Bihar. Chairman
3. Dr. A. N. Sinha, Finance Minister, Bihar. Member

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| 4. Mr. R. C. Singh, Irrigation Minister, Bihar. | Member |
| 5. Mr. Kanwar Sain, I.S.E., Chairman, Central Water & Power Commission. | " |
| 6. Mr. S. Ratnam, Joint Secretary, Finance Ministry, Govt. of India. | " |
| 7. Mr. H. C. Gupta, I.C.S., Joint Secretary, Ministry of Irrigation & Power, Government of India | " |
| 8. Mr. K. V. Ekambaram, I.S.E. Chief Engineer, Kosi Project. | " |
| 9. Mr. L. P. Singh, I.C.S., Chief Secretary, Bihar. | } By special invitation |
| 10. Mr. T. P. Singh, I.C.S., Irrigation Secretary, Bihar. | |
| 11. Mr. S. N. Singh, Finance Secretary, Bihar. | |
| 12. Dr. K. L. Rao, Chief Engineer, (Designs), Central Water and Power Commission. | } Secretary |
| 13. Mr. T. P. Singh, I.C.S. Chief Administrator, Kosi Project. | |

Mr. G. L. Nanda, the then Union Minister for Planning, Irrigation & Power was evidently a special invitee. According to Mr. T. P. Singh, this Control Board was in a sense a statutory body in that it was constituted under a notification and certain powers were invested in it. Its first meeting was held on December 2, 1954 where all the persons named above were present. Several items were discussed. The proposals for the delegation of powers were approved provisionally subject to further scrutiny by the Ministries of Irrigation & Power and of Finance of the Central Government and the Government of Bihar. A statement, it was decided, should be furnished to the Central Irrigation & Power Ministry for the purpose of estimates. The State Government was to decide the policy about the employment of local people. This shows that the Scheme was a Central Scheme operated through the State Govt. The latest estimate amounted to Rs. 42.5 crores which did not include monies spent on investigation appertaining to high dams.

Public cooperation defined

29.7 One of the most important decisions taken at this meeting was the approval of the programme of constructing the embankment through public cooperation which in the agenda papers was defined as follows :—

"The first thing is to be cleared as to what is meant by 'public cooperation'. It is understood that a select body of non-officials or political parties will, with the help of their workers, create an atmosphere for speedy execution of the Project.

They will educate public opinion so that lands required for the Project are delivered in anticipation of legal formalities and the programme of evacuation and rehabilitation, if any, is gone through without agitation. In the sphere of execution, the help can come in the form of mobilising labour in large number on payment of the usual wages and also of a volunteer force which will not either receive any payment or nothing more than the cost of daily ration. In either case, the contractor with profit motive will be eliminated and the work will be directly supervised by the Department with the help of public representatives."

Analysis of the term public cooperation

29.8 To analyse the above term "public cooperation" meant that—

- (i) a select body of non-officials or political parties and their workers would create an atmosphere for speedy execution of the Project.
- (ii) They were to create public opinion to give up their lands required for the Project in anticipation of legal formalities, and rehabilitation.
- (iii) They would mobilise labour in large numbers to work on payment as also a volunteer force receiving or not receiving any payments other than daily rations.
- (iv) Elimination of contractors who would have had only a profit motive and the work would be supervised directly by the Department with the help of public representatives.

29.9 The agenda papers also show that work in Nepal was considered unsuitable for being executed through public cooperation, but the Bihar work was considered suitable.

29.10 The decisions of the Board were sought on the following points :—

- (a) Whether public cooperation should include execution of work by paid manual labour or only by volunteers getting ration or by both, employed at one or separate places?
- (b) What are the items of work which should be reserved to be done through public cooperation? If it is to be only the embankment, whether the entire line of embankment or only small sectors of a mile or so in every five mile length should be reserved?

- (c) Will the agency of recruitment be that of officials or non-officials. The duties and responsibilities of the Project Administration vis-a-vis non-officials in all respects, such as recruitment, supervision, and discipline of labour force, and measurement of earth work and payment of labour should be decided.
- (d) The scale of amenities with an eye to the cost should be decided. A direction about amenities can be given even if the usual method of work is followed.
- (e) The advisability of prescribing a time-limit for completion of any portion of work through public cooperation should be considered so that if the experiment fails, the incomplete works can be got completed in time.

Facilities required by the Bharat Sevak Samaj

29.11 Mr. L. N. Mishra, who did not then hold any office as a Minister but is now the Minister for Railways, told the Chief Administrator of Kosi Project that certain facilities would be required by non-officials e.g. jeeps, adequate number of bicycles, and grants to meet the cost of running offices and public cooperation centres. The Chief Administrator, however, was doubtful as to the political parties agreeing to work with the Bharat Sevak Samaj which had been nominated by Union Minister Mr. G. L. Nanda to take charge of public cooperation. This shows that before the scheme was discussed, the Union Minister had chosen the Bharat Sevak Samaj for the purpose of promotion of public cooperation, and the other political parties were not willing to participate or co-operate with the Samaj.

Proposal approved

29.12 The following proposals regarding construction through public cooperation were approved :

"The Bharat Sevak Samaj will organise (a) Shramdan, and (b) Gram Panchayats and Labour Cooperatives and will indicate the strength of the labour force they can raise and places which will be most convenient for their work. The Project Administration will arrange for accommodation, amenities, tools and implements. Besides, these the work done through "Shramdan" will be measured and may be paid upto the limit of the amount earned at the usual rates to provide any special facility to the "Shramdan workers as deemed necessary by the Bharat Sevak Samaj." Gram Panchayats

and labour Cooperatives will be treated as petty contractors but exempted from the payment of earnest deposit and given other facilities as Shramdan labour weekly measurement of work and payment to the headman of the Panchayats or Labour Cooperatives will be arranged. The Bharat Sevak Samaj will be responsible for internal discipline of camps and will participate fully in arranging educational and recreational programmes for the volunteer and labour force, small incidental cost being met by the Project. The Samaj will work in close liaison with the Project Executives.

"The idea of enlisting public cooperation was in main to expedite execution of the Project. All such portions of work which the Bharat Sevak Samaj do not undertake to tackle should be allotted in the usual manner. The progress of work through public cooperation should be watched and if it is found lagging behind, the work should be resumed, after due notice and completed in the usual manner."

Bharat Sevak Samaj inducted

29.13 According to Mr. T. P. Singh, the Bharat Sevak Samaj was inducted into the construction at the request of a Central Minister or "Leadership". This is made clear by the following question and answer :

"Q : How did the Bharat Sevak Samaj get inducted? Was it at the request of a Central Minister?

A : The initiative of inducting the Bharat Sevak Samaj into this work came from the Central leadership."

He also stated that although the scheme was started in 1954, the Samaj was inducted a year or so later but he was not sure about the time. The idea of inducting the Bharat Sevak Samaj was, according to him "(1) to inculcate a sense of public participation in the work; (2) to reduce total dependence on contractors; and (3) even though providing employment to substantial numbers of local people, to reduce costs by eliminating the contractor's margin of profit." But he stated that the work was allotted on the basis of the lowest acceptable tender. The evidence on the record shows that what was given to the Samaj was the works in Indian territory and not in Nepal which was considered to be unsuitable for public co-operation, and even in India the whole stretch of the work was not given to the Bharat Sevak Samaj; only some portions were given. The method followed was thus described by Mr. T. P. Singh :

"The whole stretch of the work was not given to the Bharat Sevak Samaj. Only some portions were given; and we had invited tenders and we knew as to what were the rates on which we would allot those works. So these people came forward and said that "instead of giving to outsider contractors why not give us the work" further from the work bill the stipulation was that a certain portion, may be 2½ to 5%, would go towards the supervisory costs of this organisation, and certain portion of 5% or so would be left in deposit with the project authorities to become a fund for undertaking other public works of local need."

Supervision over local persons and unit leaders.

29.14 The internal supervision over the local persons and the Unit leaders was to be of the Bharat Sevak Samaj. According to Mr. T. P. Singh the contracts were with the Unit leaders but for the progress the moral responsibility was of the Samaj because officials did not know the unit leaders and responsibility had to be fastened on the Samaj.

29.15 The Samaj was to choose what portion of the work they would take or would not take and tools and implements were given by the department and as far as evidence goes these tools etc. were never returned, but Mr. T. P. Singh was not sure as to whether any deductions therefore had been made or not, but deductions were contemplated.

Cost of public cooperation and contractors

29.16 The cost on the Western bank, according to Mr. T. P. Singh, was Rs. 36 per thousand cft. and on the Eastern bank Rs. 33/6 As. per thousand cft, but Mr. T. P. Singh was not quite sure about the figures. He did state, however, that the soil condition on the western side were more difficult. A matter which must be mentioned at this stage is that the cost through contractors including amenities given to the workers came to Rs. 34 per thousand cft, and what is called voluntary labour (Shramdanies) cost the department Rs. 59 per thousand cft. on the western side and Rs. 41/8 As. on the eastern side. That was due to the fact that arrangements had to be made for housing these volunteers such as college students, who were novices, and for feeding them and for medical care and in terms of money the work done through Shramdanies (volunteers) turned out to be more expensive, and when the Department wanted to exercise control over the work leaders of the Samaj were very critical of it and there were quite a

few occasions when there was friction in regard to that matter. The difficulties experienced in the working of the arrangements "were very squarely brought up before the Control Board".

29.17 In 1956 construction work began to be given to the units of the Bharat Sevak Samaj itself, and any ad-hoc body or individual chosen by the Samaj was eligible to undertake the work; the Project authorities made no selection.

29.18 When the construction of the canal system started, work was given on an extensive scale to the Bharat Sevak Samaj and there used to be quite frequent quarrels between the Bharat Sevak Samaj on the one hand and the Chief Engineer on the other regarding measurements.

Security by Bharat Sevak Samaj officials.

29.19 In the beginning the unit leaders gave security of their lands for the loans taken by them from Government. This was found to be irksome and then the condition of security was removed and security was given by the Bharat Sevak Samaj officials because there were practical difficulties in taking security from individuals. But as will be seen later, this security was illusory.

29.20 The Samaj has taken the position before the Commission that it had no responsibility for these unit leaders moral or legal as they were no contracting parties. And yet the Bharat Sevak Samaj has claimed merit for working the Kosi Scheme.

Basic features of the scheme.

29.21 Thus the Bharat Sevak Samaj was entrusted with the task of organising (1) Shramdan, and (2) Gram Panchayats and Labour Cooperatives for the construction works. The basic features of the scheme were as follows:—

- (i) The Project Administration was to arrange for accommodation, amenities, tools and implements. The work done through Shramdan was to be measured "and may be paid up to the limit of the amount earned at the usual rates to provide for special facilities to the Shramdan workers as deemed necessary by the Bharat Sevak Samaj".
- (ii) Gram Panchayats and Labour Cooperatives were to be treated as petty contractors but exempted from the pay-

ment of earnest deposit and were to be given other facilities as Shramdan labour.

- (iii) Weekly measurements of work and payment to the headman of the Panchayats or labour cooperatives were to be arranged.
- (iv) The Bharat Sevak Samaj was to be responsible for internal discipline of the camps and was to participate fully in arranging educational and recreational programmes for the volunteers and labour force. A small incidental cost being met by the project.
- (v) In due course the work was given to units of the Bharat Sevak Samaj itself.
- (vi) Extensive works were taken by the Samaj when canal construction was started.

29.22 Thus the functions of the Samaj were to arrange for Shramdan and work by Gram Panchayats and Cooperatives and the Samaj was to work in co-operation with the Administration and was responsible for discipline, education, recreation etc. and the work which the Samaj was not prepared to take was to go to the contractors.

Schemes settled with whom

29.23 A note dated December 13, 1954, prepared by Mr. T. P. Singh, the Chief Administrator of the Project, shows that the scheme of public cooperation was settled after discussion between the Chief Minister, Bihar, the Union Minister of Planning, Mr. G. L. Nanda and the members of the Control Board a meeting of which was held on December 2 and 3, 1954. But the details were worked out by the Chief Administrator after talks with Messrs Nand Kumar Singh, Rajendra Misra, and L. N. Mishra, then only an M. P. all of the Bharat Sevak Samaj.

Basic features of Public Co-operation :

29.24 The basic features of the decision taken about the form of public co-operation were as follows :

- (i) Shramdan Volunteer Force was to be collected from all over the State by the Bharat Sevak Samaj and the Project was to arrange transport from the nearest Railway Station or the Bus Stop, accommodation, drinking water supply, lighting and medical and recreational facilities. Internal discipline in Camps and feeding of volunteers was the responsibility of the Bharat Sevak Samaj.

If the Bharat Sevak Samaj so desired the output was to be measured once a fortnight and paid in lumpsum according to the usual earth-work rate to the accredited representatives. If it was volunteer labour who were to be given all the facilities by Government then payment by measurement of the work done is a little difficult to understand because the two are incompatible.

(It also appears that Mr. T. P. Singh met Mr. G. L. Nanda at Delhi on the 9th December, 1954. He (Mr. Nanda) emphasised that even this payment was not to be made as a matter of course and was to be made only if the Bharat Sevak Samaj wanted funds for giving extra amenities to the Volunteer Force.) But payments were made.

(ii) The Gram Panchayats of local and labour cooperatives of outside labour were to be allotted work as paid contractors. They were to get accommodation, amenities and tools like Volunteer Labour Force besides weekly payments on the basis of earthwork rate settled with the ordinary contractors.

(iii) Mr. L. N. Mishra was to inform as to how many miles of the embankments were to be reserved for execution through public cooperation so that the rest of the work could be allotted to the contractors.

29.25 The note of Mr. T. P. Singh above referred to also shows that the Bihar Government arranged through the Director of Gram Panchayats to form "unofficial Gram Panchayats" around the villages on the embankments and it was also suggested by the Chief Administrator that extra administrative and technical staff for supervision and measurement would have to be employed and as the Project authorities had to supply the tools and implements the rates of earth-work through public cooperation should be reduced by Re. 1 per thousand cft otherwise the cost of the Project would be exceeded but Mr. L. N. Mishra wanted time to think over the matter. It may here be mentioned again that Mr. L. N. Mishra was to decide what work was to be undertaken and how many miles the Samaj or its units would undertake to work on.

29.26 The rates at which work was done through public cooperation is not quite clear from the record and Mr. T. P. Singh without the records with him could not give the Commission any exact information. But there is

a note reviewing the progress up to August 1955 which shows that the Gram Panchayats under the control of the Samaj executed 4.3 crore cft. of earth-work on 15½ miles embankments on the two sides, the cost on the western side being Rs. 36 and on the eastern side being Rs. 33/6 As. per thousand cft. Out of this the cost earth-work varied from Rs. 30 to Rs. 32 when the cost of amenities was Rs. 3/8 As. exclusive of the value of the implements supplied which were never returned. The contractor's work on the other hand cost the Project Rs. 34/1 As. to be paid on the western side inclusive of cost of labour amenities, but there is nothing on the record showing what it cost on the eastern side. But it appears that the work done on the western side by the contractors was cheaper than that done by the Samaj.

Amenities and cost.

29.27 The minutes of the Control Board of March 21, 1955 show that the following amenities were provided by the Project to all workers which included labourers, Shramdanies, contractors under the public cooperation scheme:—

1. Accommodation
2. Water supply
3. Sanitation
4. Lighting
5. Recreational facilities
6. Free Medical treatment

29.28 There were 34 community centres which were provided with radio sets and other miscellaneous recreational activities. These were provided by the Project authorities. There were also medical units with a Civil Assistant Surgeon, a Compounder, a Dresser, a Sanitary Inspector and a Sweeper. The total cost on amenities was estimated at Rs. 14 lakhs i.e. nearly Rs. 4 per thousand cft.

Quantities of work done

29.29 The minutes of the meeting of the Control Board held on October 9, 1955 show the quantities of work executed through Shramdan (volunteers) as follows:—

- (1) Western Embankment 6.12 lakhs cft.
- (2) Eastern Embankment 5.06 lakhs cft.

The cost of amenities provided to Shramdanies who were not paid any wages came to Rs. 59.00 per thousand cft on the western embankment, and Rs. 41/8 As. on the eastern embankment. As against this the professional

contractors cost came to Rs. 34/1 As, inclusive of labour amenities amounting to Rs. 1.4 As. The Control Board made the following comments about these costs :—

“High cost was due to the fact that there was very uneven flow and additional structure and amenities had to be provided. With better institutional control the cost can be reduced. An attempt should also be made to raise as many local Sharmdanis as possible in order to reduce the cost.”

Administrative difficulties

29.30 The administrative difficulties experienced in the execution of work through public cooperation were enumerated by the agenda papers of the meeting of the Control Board dated October 9, 1955 as follows :—

- (a) Units leaders and their labourers were critical of Technical Control.
- (b) There was unwillingness on the part of the Unit leaders to show the accounts to Government Officers.
- (c) A great deal of controversy was carried on in the press reflecting on the attitude of the Engineering personnel in particular and of the Project Administration in general.
- (d) It was found very difficult to arrange for weekly payment. The trouble was shortage of staff and inadequacy of administrative arrangements in view of the rush with which the work on embankment was started. The Chief Engineer is definite that weekly payment cannot be arranged satisfactorily.
- (e) The Bharat Sevak Samaj were constantly feeling handicapped for want of funds. The amount of advance given to the unit leaders was not found to be sufficient. The advance had to be repeated in some cases and instructions about realisation relaxed from time to time, yet the difficulties were not fully solved. The unit leaders are also not in a position to furnish enough security of properties for larger advance.
- (f) Complaints were often made to the Central Government.
- (g) The P.S.P. wanted to provoke a crisis towards the fag end of the season. This, and other leftist parties subscribed to

the principle of public cooperation but were not prepared to work with the Bharat Sevak Samaj.

- (h) The unit leaders selected by the Bharat Sevak Samaj did not seem to get the whole hearted cooperation of the Gram Panchayats. Perhaps, unified leadership and different basis of selection of unit leadership may enlist more support.

29.31 These agenda papers show that from the very beginning the Unit leaders of the Samaj were unwilling to show the accounts to Government officials and that attitude they have maintained even before this Commission and contumaciously refused to produce any accounts before the Commission when it visited Patna and held its sittings there.

29.32 The agenda papers also show that the Kosi Administration wanted a portion of the embankment to be allotted to the contractors during the next season and less difficult portions to the Bharat Sevak Samaj and they also suggested the work to be given directly to the Gram Panchayats independently of the Samaj and it appears that the Bihar Gram Panchayat Parishad was interested in taking up from 6 to 10 miles on the eastern embankment but the Union Minister Mr. G. L. Nanda was not agreeable to give the work to the Gram Panchayat Parishads.

29.33 At a meeting of the Control Board dated October 8 and 9, 1955 it was decided to continue the work through the Bharat Sevak Samaj which was to organise public cooperation through the elected Mukhias or persons specially selected by the Gram Panchayats which was also to organise Shramdan. It was further decided to make payments to Unit leaders on a fortnightly basis, suitable advances equal to one month's wages to be given to the Unit leaders on security of the Gram Panchayats, receipts and expenditure account to be treated as part of the Gram Panchayat accounts and were to be inspected by officers of the Gram Panchayat Department and the rates payable were to be settled at the rates given to the Contractors in the adjoining regions. Compaction was, however, to be done through the Department. The Samaj was to inform the Department about the extent of the work proposed to be taken up.

29.34 The proceedings of the fifth meeting of the Kosi Administration Control Board dated March 2, 1956 show that Mr. L. N. Mishra on November 16, 1955 had suggested that the work might also be done through

Bharat Sevak Samaj, Unit and Labour Cooperatives. The agenda papers also show that Union Ministry of Irrigation & Power decided that there should be no binding rule that the Samaj would organise public cooperation through Mukhias and Gram Panchayats or persons selected by the Gram Panchayats and the Kosi Administration accepted the suggestion of Mr. L. N. Mishra and decided that any individual or an ad-hoc body selected by the Samaj would also be eligible for advances but on proper security. These agenda papers further show that there were 123 units working on the western embankment and 54 on the eastern. This was during that year. These modifications were ratified by the Kosi Control Board on March 2, 1956. They show that the sub contractors—the Unit leaders, co-operatives and other persons were chosen by the Samaj and were its nominees even though technically they might not have been the Samaj itself.

29.35 The meeting of the Control Board dated December 4, 1956 shows that the Samaj offered to take up through public cooperation the entire 16 miles on eastern side and 20 miles on western side, and the unfinished portion of the previous two working seasons and accepted lower rates which were given on tenders for the new work as well as for the work which was left over. Therefore, the work was accepted by the Samaj for execution through the Unit leaders who on that long strip were only 123 in number on one side and 54 on the other, which does not distinguish the Samaj from an ordinary contractor and the Unit leaders from ordinary sub-contractors. This finds some support from an article in the Bhagirath of July, 1962, written by Mr. M. D. Mithal I.S.E. (Retd.) from General Manager of the Samaj Construction Service.

The Bharat Sevak Samaj organisational set-up for the execution of the Kosi project.

Article in the Bhagirath

29.36 An Article by Mr. M.D. Mithal of the Bharat Sevak Samaj (General Manager of the Construction Service) entitled "Costs Crash at Kosi" in the Bhagirath of July 1962 gives the organisational set-up by the Bharat Sevak Samaj for the execution of the works in the Kosi Project.

Construction Committee

29.37 The Bharat Sevak Samaj set up a Central Committee, the Kosi Project Construction Committee, a 12-man body including the convenor, Bharat Sevak Samaj Bihar, as Chair-

man and a Member-Secretary. This Committee had a Technical Adviser (who also represented the Central Bharat Sevak Samaj) and included representatives of the State Panchayat Parishad, the District Wings of the Bharat Sevak Samaj. It was a policy-making body, which, in consultation with the project authorities, framed the programme of work and annual budget of the organisation.

Secretary and Embankments-In-charge

29.38 The executive responsibility was discharged by the Secretary, assisted by two influential local organisers, each in-charge of the embankments. The latter also were assisted by Advisory Committees of leading public workers of the area.

Points-In-charge

29.39 The work on each embankment was divided into a number of points. Each point-in-charge was a local public worker of repute, held charge of 3.2 to 4.8 km. (2 to 3 miles) of the embankments and was responsible for co-ordinating the activities of the unit leaders in his charge and for ensuring progress of work.

Unit Leaders

29.40 The primary responsibility for work was that of the unit leaders who were accredited representatives of Gram Panchayats, Labour Cooperatives and Local branches of the Bharat Sevak Samaj who had been authorised by the Bharat Sevak Samaj to sign contracts with the Project authorities. The Unit leader performed all the functions, duties, and responsibilities of an honest contractor except that he was not entitled, except for a small allowance to any pay or to make any personal profit.

Camp-in-charge

29.41 There was also a camp-in-charge for each point. He acted as a liaison between the labourers and the Bharat Sevak Samaj. He lived with the workers, gauged their feelings about the work and explained to them with the purposes and objects of the public cooperation method.

Accounts Organisation

29.42 Audit and account cells were set up at all the three levels namely, the Embankments, the Point and the Unit. These cells were charged with the responsibility for disbursement of the amount received from the Project in the manner prescribed, and removing speedily any complaints of labourers regarding measurement and the like.

29.43 To sum up the organisation was as follows :—

The whole Project was divided into two embankments, namely, Western Embankments and Eastern Embankments. There was a single Construction Committee with a Convenor and a Secretary. The Secretary was an executive head. For each of the embankments there was an embankment incharge who had under him 5 Points-in-charge. The Points-in-charge had 10-12 Unit leaders under each of them. The Unit leaders had Camps-in-charge under them.

Works on the Canals

29.44 The agenda of the meeting of the Kosi Control Board to be held on January 2, 1959 shows that the Bharat Sevak Samaj was allotted works on the canals on a stretch 19 miles in length. For the following working season the Bharat Sevak Samaj wanted the entire quantity of work on the canals expected to be constructed during that year allotted to them. But this was not considered feasible by the Kosi Project Administration considering the capacity of the Bharat Sevak Samaj. The entire system of working through the instrumentality of the Bharat Sevak Samaj was reviewed with the representatives of the Bharat Sevak Samaj and the following two decisions were taken :—

- (i) Selection of Unit Leaders was to be made according to the certain principle of which the Government was to be apprised in advance.
- (ii) The Unit Leaders was to be selected without delay and the list of Unit Leaders must be sent to the Government explaining the deviations from the settled procedures, if any.

29.45 The agenda papers also show that the tenders which had been received showed the basic earth-work rate to have fallen from Rs. 15/4 As. to Rs. 14/4 As. and Rs. 14/7 As. respectively. The Samaj however, wanted an increase in rates which the Administration was not prepared to give because of the fear of audit objections. The Bharat Sevak Samaj reluctantly took the work and the arrangement made was as follows :—

“The agreement with the unit leaders will show the lowest tendered rates, i.e. Rs. 14/4/- and Rs. 14/7/- minus Rs. 1/2/- per thousand ft. to be deducted for labour amenities. Out of the deducted sum the Bharat Sevak Samaj will be responsible for providing accommodation, latrines, lighting, and drinking water according to

the scale adopted by the Department. Two-thirds of the total amount will be given in advance to the Bharat Sevak Samaj and the remaining in another instalment as the work progresses. The Bharat Sevak Samaj will have to enter into a separate contract with the Department for providing labour amenities and one of the clauses of the contract will be that a separate account showing the income and expenditure under the labour amenities head will be maintained. A balance will be struck at the end of the season and shown to the Department, though any consequential savings will be available to the Bharat Sevak Samaj for expenditure on its general development programme.”

These proposals were approved by the Project Control Board.

Kosi Canals

29.46 On September 22, 1959 the Bihar Government issued orders for allotment of earth-work on the Kosi canals to the Unit Leaders nominated by the Bharat Sevak Samaj on a more extensive scale and also decided to allot masonry structure and buildings to the Bharat Sevak Samaj itself. The basic features of the decision of the Government were as follows :—

- (i) Open tenders were to be invited for 25 per cent of the work for each reach and in case the offers were within the estimated rates, the works were to be allotted to the lowest tenders. The remaining 75 per cent of the particular reach was to be offered to the unit leaders to be nominated by the Bharat Sevak Samaj at the lowest tendered rate for the reach in question.
- (ii) The contracts for the construction of small structures on the canals like road bridges, foot bridges and headquarter's buildings were to be allotted to the Bharat Sevak Samaj at 7½ per cent lower than the similar work executed by the contractors in the neighbouring areas. These structural contracts were to be executed with the Bharat Sevak Samaj and it was not required to deposit earnest money or the security deposit.
- (iii) Cash advances in not less than 2 instalments were to be made to the unit leaders in the case of earth works upto 1/3rd of the value of earth work. In the case of masonry works cash advances up to 25% were to be made.

- (iv) The Bharat Sewak Samaj were to accept the penalty clause to ensure timely completion of work and observance of quality in the execution.
- (v) No security was to be taken from the registered Co-operative societies and Gram Panchayats and the Gram Panchayats were to include not only the notified Panchayats but also those which were certified to have been formed by the District Panchayat Officer concerned though not yet notified. 1/3rd of the value of work done was to be deducted from each on account payment towards the recovery of the advance.

In short the arrangement was (i) that 25% would be given to the lowest tenderer and the balance of the 75% for each reach was to be given to the Unit Leaders nominated by the Samaj, and (ii) the construction of small structures on the canals e.g. bridges, foot-bridges and headquarters' building were also to be given to the Samaj at 7½% lower than the tendered rates for those structures.

29.47 Further advances were to be given to the Units Leaders in the case of earth-work upto 1/3 of the value of the work and in the case of masonry works upto 25%. A Penalty clause was inserted and no security was to be taken from registered cooperative societies and Gram Panchayats, not only from the statutory ones but also from those that were certified to have been formed by the District Panchayat Officer. The advances were to be recovered by deduction of 1/3 of the value of the work done.

Measurements

29.48 The Kosi Project Administration decided to take measurements of earth-work by cross sections but the Samaj expressed its inability to do the work on the revised basis. A meeting was held on December 8, 1959 in the office of the Chief Administrator, Kosi Project which was attended by Mr. Lahtan Chowdhry, M.L.A., Secretary of the Kosi Project Construction Committee of the Samaj, Mr. Surya Deo Narain Sinha, Canal Incharge of the Bharat Sewak Samaj and Mr. K. Jha. At that meeting also the representative of the Samaj expressed their inability to undertake the work in view of the changes made in the mode of measurement, and it was decided therefore, that the work which was allotted in the previous season under the old conditions

of measurement and had not yet been completed should be allotted to the Unit Leaders on the old terms.

29.49 On December 28, 1959 Mr. Lahtan Chowdhry wrote to the Chief Administrator that earth-work should be allotted on the basis of negotiated rates and payments should be made on the basis of pits measurement. Mr. L. N. Misra then the Parliamentary Secretary to the Union Minister for Labour (Mr. G. L. Nanda) wrote to the Administrator, Kosi Project on January 12, 1960 and enclosed therewith a copy of Mr Lahtan Chowdhry's letter saying that Mr. Nanda wanted measurements according to borrow pits and that the Project authorities should agree to the Samaj working on the basis of pit measurements.

29.50 It is not clear as to what was the result of this pressure from the Ministers in Delhi but the fact remains that there was interference from above.

29.51 On August 27, 1963 orders were revised and small masonry work on canals such as road bridges, syphons etc. were allotted to the Samaj as also Project buildings at the lowest acceptable tendered rate quoted by the tenderer or at the rates which contractors had offered for similar works in the neighbourhood. It was also decided that the advances were to be paid to the Bharat Sewak Samaj and in lieu of interest a flat deduction of ½% was to be made from the total value of the work done.

Rates settled with the Samaj and Delays

29.52 A note by Mr. K. S. Ramanathan, a Section Officer in the Planning Commission, of October 14, 1960 shows that under the directions of the Deputy Chairman of the Planning Commission, Mr. G. L. Nanda, the General Manager of the Samaj, Mr. M. D. Mithal accompanied by Mr. Ramanathan met the officers of the Irrigation Department of the State Government of Bihar. Mr. Mithal explained the working of the Construction Service of the Bharat Sevak Samaj and explained the lines on which it was proposed to expand its activities of the Construction Service. Mr. T. P. Singh pointed out that any determining of a schedule on realistic rates was difficult in the case of Kosi Project where the works had to be entrusted through negotiations.

29.53 A letter of Mr. D. Mukherji, Chief Engineer of the Kosi Project to Mr. M. D. Mithal of the Central Construction Service shows that since Mr. Mukherji took charge of the Project in January 1959 the Samaj had

been allotted works on the canal on the same rate as that allowed to the contractors in the neighbouring areas. Mr. Mukherji mentioned about the complaints of the Samaj in the settlement of claims in the Kosi Project and that in most of those cases of claims in respect of measurements there was hardly any scope of measurement of claims after a lapse of 2 or 3 years. He added: "If you think that whatever claims are put forward, we should accept and pay without verification, I have nothing to say but the present rules, procedure and auditing system do not unfortunately allow such system. If a careful survey is made of the earthwork in the embankments by taking sections and that paid for so far it will reveal extraordinary state of affairs. This is why in spite of stiff opposition I had to introduce a foolproof method of measurement, where there would be little scope for claims or wastage."

29.54 This shows that Mr. Mukherji was not prepared to sacrifice to interests of public revenues at the instance of Central or local pressure by ministers.

Volume of work done by the Bharat Sewak Samaj in the Kosi area—no accounts produced.

29.55 It appears from the record of the Kosi Project Administration that there were changes in regard to the execution of the Kosi Project procedures. In the beginning the Bharat Sewak Samaj was given the task of organising *Shramdan* and *Gram Panchayat* and Labour Cooperatives for the construction of embankments. The Administration was to arrange for accommodation, amenities, tools and implements etc. and the work done through voluntary labour was to be measured and paid upto the limit of the amount calculated and earned at the usual rates. The Gram Panchayats and Labour Cooperatives were to be treated as petty contractors, and the work done and measured was to be paid for to the headman of the Panchayat or the Labour Cooperative who was subsequently called "Unit Leader".

29.56 The Samaj was responsible for internal discipline of the camp and for arranging education and recreational programmes for voluntary labour and the labour force. The incidental cost was met by the Project authorities. The fourth meeting of the Kosi Control Board was held on October 8 and 9, 1955 and it decided that the receipts and expenditure account of the work executed through Gram Panchayats in the Project area would form part of the Gram Panchayat accounts, but the

records do not show any arrangement to inform the Gram Panchayats of the volume of work entrusted to the Unit Leaders. The agreements were executed with the Project authorities by the Unit leaders and not by the Panchayats. Because of the absence of arrangement for intimating the Gram Panchayats about the work done and the payments made to the Unit Leaders it could not be checked to see whether the payments made were duly accounted for in the Gram Panchayat accounts.

29.57 As regards the payments made to the Bharat Sewak Samaj for organising voluntary labour and in respect of contracts for amenities to labour which had to be entered into by the Bharat Sewak Samaj there is no indication on the record that the amount paid or the expenditure made were accounted for in the Bharat Sewak Samaj Units accounts. The Samaj has not produced all its accounts of these Units and when called upon by the Commission to produce them, they contumaciously refused. From the very beginning the Unit Leaders were unwilling to show accounts to the Government servants. And it appears that all attempts of the Central Bharat Sewak Samaj itself to get the accounts were just as unsuccessful.

29.58 On November 16, 1955 Mr. L. N. Mishra suggested that the works in the different reaches of the Kosi embankment should be allotted not only to the Mukhias (headmen) and to representatives of the Gram Panchayats but also to the Bharat Sewak Samaj Units and this suggestion was accepted by the Kosi Control Board. In the second working season on the Kosi Project therefore, i.e. from 1955 onwards the works were allotted to the Bharat Sewak Samaj Units and the agreements were made with the nominated Unit Leaders. The Samaj continued to organise voluntary labour and labour amenities but unfortunately none of these accounts have been produced before the Commission nor do the records of the Kosi Control Board show that these accounts were ever produced before the Project authorities.

29.59 On September 22, 1959 the Bihar Government ordered the masonry and buildings works also to be given to the Bharat Sewak Samaj and earth-work to the Unit Leaders. The accounts of the works taken by Bharat Sewak Samaj direct have also not been produced before the Commission except the receipt and payment account of the Kosi Project Construction Committee and the three branches thereof for the years 1963, 1964 and 1965. These accounts will be discussed later in this chapter.

Volume of the work done by the Samaj

29.60 No record has been produced by the Samaj or the Bihar Government showing the total volume of work done by the Samaj either directly or through its units or through the Unit Leaders or the Panchayats and Labour Cooperatives. The only information available is from the published documents of the Bharat Sewak Samaj, besides the accounts for the years 1963, 1964 and 1965 mentioned above i.e. the Receipts and Payments account.

29.61 A report was published by the Samaj in October 1963 sub-nomine "Some Facts and

Views about the Participation in Construction Projects of the Nation, the Programme and Approach for the Future" Ex 69. In that report the volume of the work done by the Bharat Sewak Samaj during the years 1956 to 1962 in connection with earth-work and building work in the Kosi area and Railway embankments is shown to be of the value of Rs. 2 crores with a saving of Rs. 16 lakhs. But unfortunately no details are available. According to the Receipts and Payments account for the period from 1963 to 1965 the work done and the bills received were as follows :—

Year	Work done and Bills received.			
	Anchal I	Anchal II	Anchal III	Total
1963	9,29,766.00	10,10,812.76	4,08,692.25	23,49,270.99
1964	5,12,512.60	1,11,255.68	3,74,220.30	9,97,988.58
1965	2,12,507.60	4,70,759.22	20,608.22	7,03,875.04
TOTAL	16,54,786.20	15,92,827.66	8,03,520.75	40,51,134.61

29.62 As there are no accounts for the period upto 1963 it is not possible to ascertain the volume of work done during that period nor the savings made therein. For the years 1963 to 1965 the accounts are merely Receipts and Payments accounts and the auditor who audited the accounts of the Samaj also refused to prepare any Profit and Loss account and the Balance Sheet as the balances for the previous years were not made available to him, and the Auditor who had been employed to audit the previous years accounts had not completed the same; and there are no accounts produced after the calendar year 1965 relating to the Kosi Project Construction Committee.

Accounts of the Kosi Project produced before this Commission

29.63 The Central Bharat Sewak Samaj has produced accounts relating to Kosi Project activities of the Samaj for the following three years :—

"Receipt & Payment Accounts of the Kosi Project Construction Committee—Head office at Supaul—Anchal I Supaul, Anchal II Birpur and Anchal III Saharsa for the years 1963, 1964 and 1965. These are for the calendar years."

29.64 But these accounts are merely Receipt & Payments Accounts and no Profit & Loss Accounts or Balance-sheets have been prepared. As stated above certified figures of opening balances were not given to the auditor as the previous years audit had not been com-

pleted, and therefore, neither the Profits & Loss Accounts nor the Balance-sheets were prepared. The remarks of the auditor in regard to this were as follows :—

"We waited for a long period at the earlier stages of our checking the records for the certified figures of opening balances on or about January, 1963, for each of the sectional accounts connected in the year 1963. Finally on the 10th of April, 1967 we were informed by the Secretary Shri Lahtan Chaudhary as follows :—

- (i) That Messrs L. R. Sharma & Co. Chartered Accountants of Delhi checked your accounts upto the close of the year 1962; they have not yet submitted any statement of account and Audit report for the period covered by their audit.
- (ii) Therefore we have to treat the accounts for the period 1963 to 1965 as separate and independent; check them as such and submit our report thereon.
- (iii) That the Construction Committee will finalise the accounts in due course on receipt of report from Messrs. L. R. Sharma & Co."

29.65 As previously stated the only accounts that had been prepared for the years 1963, 1964 and 1965 were the Receipts & Payments accounts and the auditor had attached a report to these accounts. The more

important matters referred to by him were as follows :—

- (1) The certified copies of bills for the jobs done on account of the Kosi Project Division, could not be produced by the Kosi Project Construction Committee and therefore the Chartered Accountant could not verify the figures of bills received.
- (2) There were a large number of Unit Leaders through whom the construction work was executed and they were paid lump-sum advances by the Committee officers periodically and some adjustments were made according to the measured volume of jobs done. The Chartered Accountant was not, however, able to verify the volume of work done against the total advances to the individual Unit Leaders. Therefore, the big balances outstanding as advance was shown in the Accounts.
- (3) The Chartered Accountant wanted proper verification of the jobs done, the individual bills of the Unit Leaders and the payments received from the Kosi Project.
- (4) The large sums of moneys advanced were shown as outstanding against them but no confirmation had been received from the parties and substantial amounts were considered as bad and doubtful debts by the Chartered Accountant who audited the Accounts.
- (5) Expenditure was incurred for building construction, purchase of equipments, furniture, fixtures, etc. but no proper accounts of these were kept and nor was actual physical verification of these assets conducted.
- (6) The annual Balance Sheets and Profits and Loss Accounts could not be drawn up by the auditors in the absence of adequate and necessary information and proper allocation of receipts and payment figures.
- (7) There were some mistakes in calculating the volume of work through Unit Leaders and paid to them directly or indirectly.
- (8) The original documentary evidence was wanting for payments made and payees acknowledgements were also wanting.
- (9) Conformatory balance certificates from the bankers were not produced.

29.66 The auditor had given remarks and objections and comments in respect of each section of the accounts and they were contained at pages 3 to 23 but they have not been produced before this Commission. In other words the Receipt & Payments accounts produced were without the audit report of the auditor of the Samaj itself and therefore incomplete.

Financial position as disclosed by the accounts of the years 1963, 1964 and 1965.

29.67 The Receipts & Payments Accounts produced show that the work was done only through Unit Leaders. There are no accounts by them and even their identity is not disclosed whether it was known to the Samaj or not is not quite clear and if it was known it has not disclosed it to the Commission. The material is not sufficient for the Commission to be able to verify their identity, their mode of working or whether they were mere sub-contractors or they had some other status.

29.68 The procedure seems to have been this that the advances by the Kosi project were given to the Samaj as also the running payments for the work done. And out of these moneys received the Samaj advanced moneys to the Unit Leaders and when their work was completed the accounts were settled with them. The basis of payment of these Unit Leaders is not shown by the record.

The moneys received from the Kosi Project on account of the bills paid and advances made were adjusted and the payments on account of bills settled and the advances given to the Unit Leaders were also adjusted which may be shown in the Table 29-A.

29.69 As there are no accounts of the previous years the final picture of payments for the work done and adjustment of advances received is not clear because only a properly drawn up balance-sheet could clarify the position.

29.70 Unfortunately, the accounts for the years subsequent to 1965 have also not been made available to the Commission and the Commission cannot, therefore, give a decision on what happened to the advances given.

29.71 During the three years above-mentioned the amount advanced to the Unit Leaders outstanding after certain adjustments shown in the accounts were as follows :—

Anchal No. I	14,58,845.21
Anchal No. II	14,50,774.03
Anchal No. III	3,65,615.54

29.72 Whether these amounts were adjusted fully by work done or by cash repayments during subsequent years cannot be verified in the absence of accounts. It is also not clear whether any amounts were due on account of advances, which were given by the Kosi Project Construction Committee of the Bharat Sewak Samaj to the Unit Leaders during the earlier years. But those advances, if given, were apart from those made by the Kosi Project Administration direct to the Unit Leaders nominated by the Samaj. Allowing such large

sums of money to be retained by Unit Leaders is destructive of the proper utilisation of those funds. There are no materials from which it can be said that these moneys were utilised exclusively for the construction activities of the Kosi Projects.

Accounts of the Head Office for three years.

29.73 A summary of the Receipt & Payments accounts of the Head Office for the years 1963, 1964 and 1965 were as follows :—

Receipts		Accounts for 1963		Payments	
Opening Balance		45,549.43	Advance (See below)		2,62,722.99
Community Savings Fund		1,50,000.00	State Bank of India, Supaul		1,26,346.04
Anchal No. I		1,13,978.38	Central Office, Delhi		2,074.87
Anchal No. III Saharsa		33,746.50	Chairman Office, Patna		5,006.25
National Highway		19,459.59	Sales Tax		10,500.00
Jan Sahayog Trust		4,548.96	Expenditure on office, salary, Eastablishment, contingencies etc.		33,732.76
State Bank of India, Supaul		82,068.92	Construction of office building		2,740.30
Advance		2,174.95	Cash in hand		8,403.52
Total		4,51,526.73			4,51,526.73

The details of the advance totalling Rs. 2,62,722.99 attached to the Accounts show that the major recipient of these advances were the following :—

(1) Murliganj Office	52,363.83	(5) Community Savings	28,798.46
(2) Anchal II, Birpur	25,924.90	(6) Kathar Office	20,584.70
(3) Airfield Purnea	19,075.00	(7) Cost of Land	10,000.00
(4) Residual Work, Purnea	96,115.21	(8) Advance to workers	4,106.73
		(9) Mr. Lahtan Chaudhary	3,700.00
		(10) Others	2,054.16
		TOTAL	2,62,722.99

Receipts		Accounts for 1964		Payments	
		Rs.			Rs.
Opening balance		8,403.52	Anchal I, Supaul.		67,789.80
Anchal 2		19,266.34	Anchal 3, Saharsa		74,968.64
National Highway		53,184.33	Residual work, Purnea		15,903.72
Airfield Purnea		20,275.22	Community Savings		12,425.30
Canal Office, Katihar		11,921.69	Advances to workers		2,454.17
Bihari Ganj building		4,306.00	Central Office, Delhi		654.22
State Bank, Supaul		1,22,080.18	Construction of office building and repairs		530.65
Mr. C. B. Mehra		44,428.52	Mr. G. K. Aggarwal		44,202.00
Mr. Lahtan Chowdhry		204.42	Mr. Lahtan Chowdhry		192.89
Other Receipts		3,391.47	Murli Ganj, Office		917.60
			Advances to others		4,766.36
			Salary of establishment, Office contingencies, etc.		44,676.00
			Cash in hand		12,764.39
TOTAL		2,87,461.69	TOTAL		2,82,245.44

Even though the total of the payments comes to Rs. 2,82,245.44, the auditors have shown the total of the payment side as

Rs. 2,87,461.69. Thus there is a totalling mistake of Rs. 5,216.25 in the total of the payment side.

Accounts for 1965

Cash in hand	12,764.39	Anchal 3 Saharsa	2,646.96
Anchal 1 Supaul	183.82	Residual work, Purnea	325.45
Anchal 2	2,326.90	Katihar Office	560.00
Jana Sahyog Press	4,193.57	Advances to workers	1,465.97
Mr. Lahtan Choudhry	1,050.00	Payments to others	328.32
Mr. Majid Mistry	5,773.95	Construction and repairs of buildings	6,206.49
State Bank, Supaul	3,152.00	Pay of establishment, contingencies, etc.	16,981.95
Punjab National Bank	55.50		
Mr. S. N. Saha	30.00	Cash in hand	1,015.00
TOTAL	29,530.14	TOTAL	29,530.14

29.74 The following comments are called for as a result of a scrutiny of the accounts for these three years from the Head Office :—

(i) **Community Savings.**—The Head Office has received a sum of Rs. 1,50,000 from out of the community savings fund and the payments made out of this shown for community savings fund were as follows :—

	Rs.
1963 : Advanced to Community Savings Fund.	11,436.66
Advance for Community Savings (Government Grant).	17,361.80
1964 : Payment to Community Savings Fund.	12,425.00
TOTAL	41,223.46

For which community works these advances were made and to whom these were made, there is no indication. In the first year they were shown as advance payment and in the second year they have merely been shown as payments. But it appears that out of Rs. 1,50,000 received, advances were made for community savings fund only to the extent of Rs. 41,223.46 and the balance of Rs. 1,08,776.54 was used for maintaining the office i.e. the Head Office and for advancing moneys for various purposes by the head office, the Kosi Construction Project Committee. Apart from this there are no transactions relating to the community savings funds in these accounts.

(ii) **Advances to Mr. Lahtan Chowdhry.**—The following advances were made to Mr. Lahtan Chowdhry and returned partly by him :

	Rs.
1963	3,700.00
1964	192.89
Total amount advanced	3,892.89
Amount received back in 1964	204.42
Amount received back in 1965	1,050.00
TOTAL	1,254.42
Balance not paid	2,638.47

Whether any further advances were made during the earlier years and whether all the advances were recovered from Mr. Lahtan Chowdhry is not clear from these accounts. Nor is the purpose for which the advances were made indicated anywhere.

(iii) **Moneys paid to Central Office of the Bharat Sevak Samaj.**—The following advances were shown from the Head Office of the Kosi Project Construction Committee to the Central Office of the Bharat Sewak Samaj at Delhi :

	Rs.
1963	2,074.87
1964	654.22
TOTAL	2,729.09

The books of the Central Office do not show any receipts from the Kosi Project Construction Committee during these years.

(iv) **Land and Buildings.**—During the year 1963 an amount of Rs. 10,000 is shown as advance for the cost of land and the following expenditure has been shown on account of construction and repairs of Office building :—

	Rs.
1963	2,740.30
1964	371.21
Repairs 1964	159.44
Repairs 1965	6,192.06
TOTAL	9,463.01

In whose name and for what purpose this building was constructed is not clear. As the balance sheets have not been prepared for these years it is not clear whether this was shown in the balance sheet and taken in the books of accounts of the Bharat Sewak Samaj.

(v) **Advances to Mr. G. K. Aggarwal.**—During 1964 an amount of Rs. 44,200.00 is shown as an advance paid to one Mr. G. K. Aggarwal. What this payment was for is not clear in the accounts as no further details are given.

(vi) **Receipt from Mr. G. B. Mehra.**—During the year 1964 an amount totalling Rs. 44,428.52 is shown as receipt from one Mr. G. B. Mehra. What these amounts were for is not shown.

(vii) **Payment to Murliganj Office.**—The following payments were shown as made to Murliganj Office :

	Rs.
1963 (Advance)	52,363.83
1964	917.60
TOTAL	53,281.43

There is no indication whether the advances paid in 1963 have been repaid. For what purpose the advance and payment of 1964 was made is not clear from the accounts as no further details have been given.

(viii) **Advances made to workers during 1960.**—The following advances have been shown to workers during different years :—

	Rs.
1963	4,106.73
1964	2,454.17
1965	1,465.97
TOTAL	8,026.87

There is no indication of the recoveries of these advances in the accounts.

(ix) **Advances from the Head Office to the Anchal Units not accounted for in full and vice versa.**—The table 29-B shows that the advances made from the Head Office to the Anchal Units and vice versa and the figures shown in the accounts of the receiving units.

29.75 All this shows that the Units which were receiving these moneys have not accounted for them to the Head Office in full and vice versa. The difference in the amounts have not been explained nor did the auditing Chartered Accountant auditing the accounts verify the acknowledgements of the amounts remitted in the books of accounts of the receiving Units.

Efforts made by the Central Bharat Sewak Samaj to have the accounts of the Kosi Works Audited.

29.76 From the records of the Planning Commission it appears that the Central Samaj deputed Mr. Lajpat Rai Sharma, Chartered Accountant to Supaul, Katihar and Patna from May 26, 1963 to June 6, 1963 to inspect the accounts of the various projects undertaken under the jurisdiction of Kosi Project Construction Committee. From the report of Mr. Lajpat Rai Sharma which was circulated by Mr. H. K. D. Tandon among the members of the Standing Committee of the Central Samaj the following facts emerge :—

1. No Profit and Loss account and Balance-sheets for each year were drawn up nor were the balances carried forward from year to year in the books of accounts so, therefore, it was not possible to know of the assets and liabilities of the Kosi Project Construction Committee, Supaul.
2. The Chartered Accountant discussed the matters relating to the accounts of approximately 5,000 Unit Leaders who had been given earth-work by Kosi Project authorities on the recommendations of the Bharat Sewak Samaj. Mr. Kusheswar Jha, Accounts Officer of the Kosi Project Construction Committee informed the Chartered Accountant that it was a herculean task to gather those accounts and it would involve a lot of expenses and time.
3. In the course of discussions with Mr. Lahtan Choudhry it emerged that there were four categories of Unit Leader—
 - (i) those who were allotted work as well as advanced money and who had not done any work ;

- (ii) those who had done some work but could not complete it ;
- (iii) those who had completed their jobs but measurements were taken after about a year.

This resulted in some dispute with the Government because the earth could be swept away by rains or blown away by winds.

- (iv) Earth work and turfing done but earth work in dispute as the authorities wanted to assess the work done.

29.77 The matter of the accounts of the Unit Leaders was discussed by the Chartered Accountant with Mr. Laliteshwar Malik who had been charged with the responsibility of settling the accounts of the Unit Leaders and according to him to arrive at the exact dues the Unit Leaders had to complete their own accounts as well as settle the same with the Kosi Project authorities. The Chartered Accountant was also informed that the cases of 50 Unit Leaders of Saharsa had been completed. The Unit Leaders belonged to the districts of Saharsa, Darbhanga, Monghyr and Purnea.

29.78 There were heavy losses in the brickkilns in Purnea District and the Kosi Project Construction Committee had appointed a sub-committee to inquire into the reasons for the losses. The members of the Committee were Mr. Bhushan Prasad Gupta, Convenor, Bharat Sewak Samaj, Saharsa, Mr. Shandilya from State Bharat Sewak Samaj and one person from the Central Bharat Sewak Samaj.

29.79 The Chartered Accountant left instructions with the Samaj for the preparation of the Profit and Loss Accounts and Balance-sheets of the following accounts :—

1. Head Office, Supaul.
2. Community Development works.
3. Jan Sahyog Press.
4. Building at Chandrain.
5. Building at Birpur.
6. Building at Baluwa.
7. Building at Bhiariganj.
8. Murliganj accounts of all works.
9. Community Development works at Choghardiha District.

Accounts at Patna :

29.80 Mr. Balbhadra Sharma, Personal Assistant to Swami Harinarayanand, Chairman of the Bharat Sewak Samaj informed the Chartered Accountant that the accounts of the Patna works were split up into 12 sub-ac-

counts to give a clear picture of the various accounts maintained by the Patna office. These accounts were expected to be written up in 10 days when the audit could be taken up.

29.81 A contribution of Rs. 25,000 made by the Kosi Project Construction Committee to Bihar State Bharat Sewak Samaj was entered in the cash book of the Bihar State Bharat Sewak Samaj. This was verified by the Chartered Accountant.

Advances to Unit Leaders and Security :

29.82 The Kosi Control Board at its meeting held on October 8 & 9, 1955, decided that "suitable advance, preferably equivalent to one month's wage of the estimated number of labourers should be given to the Unit Leaders on the security of Gram Panchayat without insisting on the security of their personal properties. The Board decided that the existing financial rules on the subject to be relaxed suitable for the purpose". Thus, it appears that the advances to the Unit Leaders started from October, 1955. On November 16, 1955, Mr. L. N. Mishra suggested that work should not only be given to Panchayats but also to the Bharat Sewak Samaj units on security of property which was accepted. The decision of the Control Board about the advances was modified so that the advances could be given to individuals or any *ad-hoc* body selected by the Bharat Sewak Samaj subject to requisite property security. All these modifications were approved by the Board on March 9, 1956.

29.83 A note attached to a letter of the Central Ministry of Irrigation and Power dated November 30, 1957, sent to various State Governments shows that the advances made in the Kosi Project were 33 per cent of the season's work. On September 22, 1959, the Bihar Government sanctioned giving of work to the Bharat Sewak Samaj of the construction of bulges and Bridges etc.; and for earth work advances were to be given in not less than two instalments up to 1/3rd of the volume of earth work allotted to the unit leaders but in the case of masonry work the Bharat Sewak Samaj was advanced 25 per cent of the value of the work. Besides this no security was to be taken from registered co-operative societies and Gram Panchayats for executing earth work on the canals nor was any earnest money to be taken from them. Of the value of work done 33 per cent was to be deducted on each payment towards repayment of the loan.

29.84 The Government of Bihar has not filed any statement showing the total amount advanced to the Unit Leaders but in an affidavit filed they have stated that the total

amount of Rs. 19,01,520.26 was outstanding against the Bharat Sewak Samaj on March 31, 1969, and the unit leaders nominated by it, and this money was given by the Kosi Project Administration as advances. The Bihar Government also filed a statement giving names of the unit leaders and the amount outstanding against each. The outstanding amounts could be divided into four categories as follows:—

- (1) Advances outstanding against the Unit Leaders of the Bharat Sewak Samaj, Kosi Project, who did not turn up for work at all after receiving the advance. (Table 29-C)—Rs. 57,331.31.
- (2) Advances outstanding against Unit Leaders who had been finally paid for but advance payment to be recovered (Table 29-D)—Rs. 7,90,147.99.
- (3) Advances outstanding against Unit Leaders of the Bharat Sewak Samaj whose claims have not been finalised. (Table 29-E)—Rs. 97,541.42.
- (4) Advances given to Bharat Sewak Samaj direct for contracts directly executed by them (Table 29-F)—Rs. 9,56,499.54.

29.85 The Government of Bihar does not seem to have taken any security for the advances made.

29.86 There is a letter dated January 12, 1955, from Mr. T. P. Singh, Chief Administrator of Kosi Project to Mr. L. N. Misra, Convenor of the Bharat Sewak Samaj which explains the position regarding the advances as follows:

Advances:

“For facilitating the grant of advances we are dispensing with the procedure of registration and of verification of encumbrances from registration offices. It is, however, legally necessary to have a surety. The surety may be either the local nominees of the Bharat Sewak Samaj or members of the Panchayats. There is no question of fastening any legal liability on you. The Project is not keen to grant advances but this special facility had to be arranged in order to facilitate work through Gram Panchayats”.

It means that there was no necessity for verification of encumbrances but a surety was necessary and he could be a nominee of the Bharat Sewak Samaj or a Panchayat member.

The Samaj had no liability about the unit leaders and the amounts shown on the bonds would be recoverable under the Public Recoveries Act.

Form of Bond:

29.87 A security bond form which was signed by the Unit Leaders at the time of taking advances from the Government was produced before the Commission. It shows that the unit leader was nominated by the Construction Committee of the State Bharat Sewak Samaj for the execution of work in the region concerned and he was bound by the terms and conditions of the bond and in case of default or unsatisfactory execution of work on his part, the bond was to be forfeited and was recoverable under the Bihar and Orissa Public Demands Recovery Act, 1914.

Action taken for recoveries:

29.88 From the year 1959 the arrears of advances started accumulating. The question of adjustment was discussed with the representatives of the Bharat Sewak Samaj as shown by a letter dated November 7, 1959 and it was decided that action should be taken to make recoveries but as they would have taken a considerable time the Government instructed its Executive Engineers to issue notices to defaulters to pay up moneys within a fortnight and those who were defaulters in work after drawing the advances were to be subjected to legal action at once.

29.89 The Government letter dated June 28, 1961, to the Executive Engineers shows that the Bharat Sewak Samaj had agreed to provide detailed addresses, parentage and residential addresses of the defaulting unit leaders as they were not available to the Department. A letter of April 11, 1963, from Bihar Government to the Administrative Officer of the Kosi Project shows that Mr. Lahtan Choudhary had given an assurance that the Samaj would help to furnish details to facilitate institution of certificate proceedings. The Government also asked its officers to institute certificate proceedings under Public Demand Recoveries Act and to send a monthly report to the Government. But a letter from Bihar Government to the Administrative Officer of Kosi Project shows that the recovery was extremely disappointing and a direction was given to the officers to make all possible efforts to get addresses from the Bharat Sewak Samaj or through Mukhyas and Collectors. This was in the case of those Unit Leaders who had vanished or those whose addresses had never been taken from them or if taken they were fictitious.

The Deputy Irrigation Minister, Bihar on March 12, 1962 made an order that the technical personnel should be sent to work with and assist the voluntary organisations, that a clause in the agreement be inserted regarding the imposition of penalty for breach of contract by the Bharat Sewak Samaj and its nominees, that in view of the difficulties of getting correct addresses of the unit leaders, certificate proceedings would fail and landed security would not also be possible because of the difficulty of the verification of previous encumbrances. In view of this, it was suggested that the Samaj should take over responsibility to make good the amounts which remained unrealised. Since the unit leaders were their nominees but the Samaj never accepted any responsibility.

29.90 The question of non-recovery of moneys from unit leaders of the Bharat Sewak Samaj was discussed in para 42 of the Audit Report of the Accountant General for the year 1963 and the Public Accounts Committee of the Bihar Legislature made the following comments:

"It is a matter of great surprise that no security deposit was asked for the amount paid. The advances were paid blindly and without paying attention how and from whom the moneys would be recovered. The Committee is at a loss to know the moneys were paid to the Bharat Sewak Samaj which is an institution of Sadhus who do not own any personal property. In this way money was misappropriated. Therefore, the Committee is of the opinion that the persons who ordered for the distribution of money should be held responsible and the Government should take necessary action against them."

29.91 The affidavit of the State Government shows that no progress was made in recoveries up to March 31, 1969 and a sum of Rs. 9,63,418.00 was outstanding as against the unit leaders and Rs. 9,63,649.00 was outstanding against the Bharat Sewak Samaj itself from out of the advances. Thus, in making an experiment of work through public co-operation the Kosi Project Administration was unable to recover advances of the value of Rs. 9,63,418.00 from the unit leaders and the Bharat Sewak Samaj itself owned no responsibility for these amounts given to the unit leaders. It is indeed surprising that the moneys were advanced to the persons whose parentage and addresses were not made available even though they were nominated by the Bharat Sewak Samaj and the Bharat Sewak Samaj refused to help the Bihar Government

in tracing the persons from whom these moneys were due.

29.92 As regards the amounts due from the Samaj itself *i.e.* Rs. 9,63,649.00, there are no reasons given as to why that amount was not repaid by the Samaj or recovered by the Kosi Project Administration. And the Samaj has made claims of bringing down prices and costs in a booklet issued in October, 1963 under the heading "Central Bharat Sevak Samaj (Construction Service)—Some Facts and Views about Participation in Construction Projects of the National and the Programme and Approach for the Future." (Ex. 69).

29.93 If, as a result of this public cooperation the Government of Bihar lost a sum of Rs. 19.4 lakhs or thereabout, it is difficult to accept that Rs. 16 lakhs was the saving or profit to the Samaj and if it was, the Samaj should at least have foregone this and repaid that much to the State Government. Of course, there are no accounts before this Commission from which the correctness or otherwise of the profits of Rs. 16 lakhs can be verified.

Community Savings :

29.94 The Unit Leaders voluntarily agreed for a deduction of a certain percentage from the running bills for community savings funds, the total amount of which was Rs. 9,62,236.04 and out of this sum according to the Bihar Government there were withdrawals by Mr. L. N. Mishra and Lahtan Choudhary of Rs. 8,43,068. No reasons have been given by the Bihar Government as to why they did not recover the amount due from the Bharat Sevak Samaj itself from out of these deductions, if they were the nominees of the Samaj as claimed. The same would apply to the case of unit leaders because essentially this money had come from the unit leaders.

29.95 Thus the amounts due from the unit leaders nominated by the Samaj amounted to Rs. 9,63,418.00 and the amounts due from the Samaj itself was Rs. 9,63,649.00 and the two amounts made a total of Rs. 19,27,067.00.

29.96 The amount deducted from out of payments to be made to the unit leaders was Rs. 9,62,236.04 out of which amounts drawn by Messrs. L. N. Mishra and Lahtan Choudhary came to a total of Rs. 8,43,068. This sum of Rs. 9.62 lakhs was claimed by the Samaj as its own money and if that was so it could be set off against the amounts due from the Bharat Sevak Samaj itself. And the Samaj would have had to pay the amount collected for the purposes of Community Development, etc.

Utilisation of the Loans received by the Central Construction Service of the Bharat Sevak Samaj from the Planning Commission and from the CPWD for Kosi Works.

29.97 The Ministry of Works, Housing & Rehabilitation sanctioned loans totalling Rs. 12 lakhs to the Bharat Sevak Samaj for the execution of the Purnea airfield works on the following dates :—

	Rs.
28-9-1953	2,50,000.00
8-11-1963	3,50,000.00
9-11-1963	6,00,000.00
	12,00,000.00

These loans with interest were repaid by the Bharat Sevak Samaj, the last instalment of repayment being on the June 24, 1964. Before the loans were repaid a part of the amount was advanced to the Kosi Nirman Samiti, the total advances being Rs. 1,73,474.32. Out of these advances an amount of Rs. 39,270.12 was outstanding on the June 24, 1964.

Loan from the Ministry of Irrigation and Power.

29.98 The Ministry of Irrigation & Power sanctioned a loan of Rs. 2,50,000/- to the Bharat Sevak Samaj on December 1, 1959 and out of this sum of money the following amounts were advanced to the Railway Construction Unit of the Bharat Sevak Samaj Katihar :—

	Rs.
30-6-1960	50,000.00
9-8-1960	25,000.00
8-10-1960	25,000.00
TOTAL	1,00,000.00

Out of these amounts the Railway Construction Unit at Katihar advanced monies to the Bharat Sevak Samaj. Kosi Construction Unit the balances of the advances on March 31, 1961 was Rs. 8,572.59 and this went upto Rs. 17,620.94 on March 31, 1963. Whether these advances were repaid could not be verified as the accounts of the Railway Unit for the subsequent years have not been prepared.

29.99 The utilisation of the loans from the Purnea Unit of the Central Construction Service and from the Railway Construction

Unit Katihar by the Kosi Project Construction Committee could not be verified as no account of the Kosi Project Construction Committee have been produced before the Commission.

Community Savings Fund—Role of the Bharat Sevak Samaj.

29.100 A special feature of the Public Co-operation Scheme in the Kosi Project which has been taken credit for by the Bharat Sevak Samaj was the reservation of certain percentages of the running payments for works of community development, and this Fund was called the Community Savings Fund which was created by the Samaj specifically for the purpose. The proceedings of the Kosi Control Board are silent as to the deductions made from out of the payments made to the Unit leaders but there is a note dated April 2, 1965 of Mr. T. P. Singh, Chief Administrator of the Project to the effect that 7½% of the running payments to be made to the Unit Leaders were deducted and kept as deposit by the Project authorities for the purpose of community development. It appears that upto April 2, 1955 there was no scheme finalised for the utilisation of the deposit but there was a discussion between the Chief Administrator and Mr. L. N. Mishra wherein it was decided that no payments would be made to any individual Unit Leader and the Government of Bihar at the instance of the Chief Administrator of the Project issued instructions to the Executive Engineers accordingly. The instructions were to the effect that this payment was to be deducted from out of the monies to be paid to the Unit Leaders and was to be kept till the Scheme was finalised. It does not appear that during 1955 any scheme was prepared. A note of the Chief Administrator dated December 21, 1955 shows that during the previous year there was no legal right to make these deductions. Therefore the Chief Administrator wanted a clause to be inserted in the agreements with the Unit Leaders for the deduction of 5% for community savings. A clause was consequently inserted at the instance of the Government of Bihar from January 12, 1966 onwards. By this clause 94% was to be paid to the Contractor i.e. the Unit Leader and 6% was to be deducted and kept in deposit by the Project authorities to be spent on organisational expenditure and community savings as might be mutually settled between the Project authorities and the Bharat Sevak Samaj. This negatives the claim of the Samaj that the money being of the Samaj, none else had the right to question them about its expenditure.

29.101 On February 7, 1956 this clause was again amended the effect of which was that the whole amount was to be treated as community savings.

29.102 On March 14, 1958 Bihar Government informed the Chief Engineer that the Samaj had altered the scheme as follows:—

85% to be paid to labour; 5% to Unit Leaders for establishment and organisational work; 2½% to Kosi Project Construction Committee for its organisation; 5% for community savings and the balance of 2½% for Central Project Construction Committee of the Bharat Sevak Samaj. This shows that the Bharat Sevak Samaj both Central and the Kosi Section were directly connected with the management of the Kosi Construction.

29.103 There is a letter of the January 17, 1959 from Bihar Government to Mr. N. S. Varadachari, Officer-on-Special Duty in the Planning Commission that out of the bills Unit Leaders would distribute 85% amongst the labourers as wages and utilise 5% to provide a living remuneration for themselves, to the mate and the Accountant, and the balance of 5% was earmarked as organisational expenses for the local and Central Bharat Sevak Samaj, remaining 5% to be used as community savings.

29.104 In parenthesis it would be relevant to say that this stage that this arrangement makes the position and status of a Unit Leader to be no different from that of a sub-contractor. The only thing which was not left to the Unit Leader was that he was only entitled to 5% of the payments and had to distribute 85% amongst the labourers whereas in the case of a private sub-contractor payment to labour would depend on the contract between him and labour. It is difficult to verify in the absence of any accounts as to whether the labour was paid 85% or not. Mr. G. L. Nanda has assured the Commission that he has seen the accounts and payments were properly made.

29.105 A Deputy Secretary of the Bihar Government filed a statement before this Commission on June 9, 1970 and he summarised the position as regards the community savings as follows:—

“In the beginning 92½% was to be paid to the Unit Leaders out of which they were to pay 85% to the labourers as their wages and the remaining 7½% was to be allowed to the Unit Leaders for meeting their own establishment charges

etc. Out of the 7½% deducted by the Project Administration (the whole) was to be utilised towards the Community Savings. Later on it was decided that out of the 7½% deducted, 6% was to count towards community savings and balance of 1½% towards organisational expenditure presumably of the Bharat Sevak Samaj”.

29.106 From March 1958, 90% was paid to the Unit Leaders out of which 85% they were supposed to pay to labour and 5% was to be retained for themselves and the balance of 10% was kept with Government out of which 2½% was to be given to Kosi Project Construction Committee for organisational work at site, 2½% to the Central Project Construction Committee and the balance 5% was to be earmarked as community savings.

29.107 In a standard form of agreement to be entered into between the Unit Leaders and the Kosi Project Administration in the year 1960-61 there was a clause to the following effect:—

“90% of the value of the work executed will only be paid to the Unit Leader and the balance of the value of work done will be deemed to have been surrendered to the Government. The latter amount will be kept in deposit with the Government which will be spent on organisational expenditure of the Bharat Sevak Samaj and community development in a manner to be settled mutually between the Government and the Bharat Sevak Samaj. The Unit Leader shall not lay any claim to the said amount kept in deposit and shall not be entitled to raise any objection whatsoever as to the manner of its deposit”.

This only embodies what has been stated above. But it does show that the Unit Leaders had no further claim to the amount left with Government which was to be expended by the Bharat Sevak Samaj in consultation with Government.

29.108 The fact that money was surrendered to the Government further negatives the claim of ownership of the money by the Samaj. About the user of the money a resultant trust was created and the money had to be spent in a particular manner including payment to the Central and Regional Samajes for management which as has been said above is destructive of the position of the Samaj that the Bharat Sevak Samaj as such had no responsibility for the contracts or the monies or the accounts.

29.109 The minutes of the Kosi Project Control Board dated October 9, 1955 show that efforts made to get from the Unit Leaders account proved futile because they refused to show any accounts to the authorities.

29.110 There is a copy of the resolution on the file regarding the utilisation of the Community Savings Fund. This was passed at a meeting of the Unit Leaders of the Western Kosi Embankment held on May 26, 1956 under the Presidentship of Mr. Kashi Nath Mishra, M. L. A. The Resolution shows that the Unit Leaders authorised the Convener of the Bharat Sevak Samaj Kosi Section to spend the Community Savings Fund for providing Mazdoor Ghars, drinking water facilities, school buildings in the villages and for organisational purposes as considered necessary by the Convener. The scheme was to be settled by the Convener and the funds were to be expended thereon. There are no other records connected with any other decisions taken.

29.111 On November 23, 1961 Mr. Lahtan Chowdhry wrote to the Government of Bihar that the Community Savings Fund belonged to the Samaj and the clause of the agreement that it would be spent in a manner to be settled mutually between the Project Authorities and the Samaj had created difficulties and misunderstanding in the minds of the public and there had been "a volley of questions in the Bihar Assembly about the withdrawal of the money from the Fund and its utilisation". He, therefore, suggested that the clause be deleted and thereafter it was deleted (See the letter of the Government dated December 28, 1961) and a new clause was inserted saying "the money would be spent by the Bharat Sevak Samaj on their organisation and community development work at their discretion". The necessary consequence of this amendment was that the money which was deemed to be surrendered by the Unit Leaders to the Government for expending on Community Development was left to be expended by the Bharat Sevak Samaj at its discretion and naturally that gave rise to all kinds of criticisms which were voiced in the Bihar Legislative Assembly making all kinds of allegations, the veracity or otherwise of which this Commission is unable to determine, due to the lack of any evidence on the point, which was a necessary consequence of the non-cooperation of the Bharat Sevak Samaj at Patna to submit their accounts before the Commission.

29.112 It is indeed surprising that responsible Government like that of Bihar should

have allowed monies which were entrusted to it for a specific purpose to be used by an agency over which had no control and which might or might not have been properly utilised and with regard to which there were all kinds of allegations made in the legislature and even before this Commission. And yet there is no evidence that the Government of Bihar which was a trustee for this money ever took the necessary precaution of discharging the trust according to the original terms of the trust. It abdicated its functions because some powerful elements in the State did not want it to do its duty by the *Cestui que trustent*.

Utilization of the Community Savings Fund

29.113 It appears that during 1960 there was some criticism about the utilisation of the Community Savings Fund and Mr. L. N. Mishra on the July 24, 1960 sent a copy of the note on the Community Savings Fund that he had sent to Mr. G. L. Nanda and the Chief Minister, Bihar to Mr. T. P. Singh, Chief Administrator, Kosi Project. The main points brought out in this note are:—

- (i) In 1959 the Kosi Project Construction Committee formed two Committees known as Community Savings Committee, Western Side and Community Savings Committee, Eastern side with local Bharat Sevak Samaj workers and some public men including M.L.A.'s in the Committees. Mr. Lakshmi Narain Jha was the Convener of the Western Committee and Mr. Sukhdev Prasad Singh of the Eastern Side.
- (ii) The two Committees went into the schemes and proposals submitted by the Unit Leaders and Panchayats and after scrutiny they were sent to the Central Bharat Sevak Samaj for favour of recommendation to the Planning Commission. Out of the 200 schemes submitted 117 schemes were approved and sanctioned by the Planning Commission. The matching contribution of the Planning Commission being about Rs. 2,70,000/-.
- (iii) Schemes submitted by the Panchayats and Cooperatives falling under the N. F. S. Block areas were not sanctioned any grant by the Planning Commission but a few of them were taken up with the NES Block Committees concerned for assistance on the usual conditions for such works.
- (iv) Besides the 117 schemes sanctioned by the Planning Commission about 50 additional schemes had been taken up with the aid of local resources.

- (v) Mr. L. N. Mishra stated that about Rs. 3 lakhs had already been advanced to the people incharge of the work.

29.114 It also appears that the Bihar Government also asked the Bharat Samaj to send the details of the schemes for the utilisation of the Community Savings Fund.

29.115 Mr. Lahtan Choudhary, Secretary of the Kosi Project Construction Committee on the June 17, 1960 sent certain statements showing the schemes of the Community Savings Fund and the funds released by the Bharat Sevak Samaj. The information given by him shows the following :—

Name of the Embankment	No. of schemes	Amount sanctioned by the Planning Commission	Advance paid by the Bharat Sevak Samaj
Eastern Embankment.	70	1,65,890.00	86,919.94
Western Embankment.	33	Not available	69,684.00

From this it would appear that the total amount advanced by the Bharat Sevak Samaj upto June 1960 was only Rs. 1,56,603.94. It would also appear that the schemes were the same as those for which Planning Commission had sanctioned grants under the Local Development Works.

29.116 From the above it appears that the advances upto June were only about Rs. 1,56,000/- and it is not clear on what basis it was asserted that about Rs. 3 lakhs had been advanced. And there are no accounts before the Commission.

29.117 In the absence of any accounts of the Local Development Works and of the Community Savings Fund it is not possible to verify whether any or what amounts were actually utilised for the schemes and what grants were received from the N. E. S. Blocks and from the Government for the schemes which are claimed to have been undertaken from out of the Community Savings.

29.118 Before the Commission when it visited Patna some of the beneficent schemes were referred to as having been started but there was neither a full list or any list given nor the accounts showing how much was expended on those institutions. The Commission will discuss this matter further at a later stage.

Community Savings Fund—Role of the Central Bharat Sevak Samaj in the withdrawal of funds

29.119 The minutes of the discussions held by Mr. A. N. Malhotra, Director in the Planning Commission, who was looking after the affairs of the Samaj, with Swami Hari Narayanand, Mr. Lahtan Choudhary, Mr. T. P. Singh, Administrator of the Kosi Project and Mr. Mukherji, Chief Engineer, Kosi Project on October 17, 1962 shows that the utilisation of the funds under the Community Savings Fund was considered and it was thought that an amount of the neighbourhood of Rs. 5 to Rs. 7 lakhs was available with the Government and was the property of the Samaj. The Samaj had been losing interest of Rs. 25,000 per year on the same and it was decided that this amount should be immediately transferred to the Pradesh Bharat Sevak Samaj after approval from the Centre or Nandaji. It was also decided that no funds should be utilised for works within the State without the specific approval of Mr. Nanda or the Administrative Committee. Mr. T. P. Singh mentioned about the advances outstanding against the Bharat Sevak Samaj in respect of the brick kilns amounting to something like Rs. 3 lakhs but it was stated that the bricks costing about Rs. 1.5 lakhs were available at site.

29.120 On October 19, 1962 Mr. A. N. Malhotra wrote to Mr. Lahtan Choudhary to take immediate action to request the State Government for release of the Community Development Funds. The action taken thereafter has been discussed under the heading Local Development works.

Accounts of the Community Saving Fund—Utilisation of Fund

29.121 On June 9, 1970 the State of Bihar stated before this Commission that in the beginning an agreement between the Kosi Project Administration and the Unit Leaders was that 92½% of the running bills were to be paid to the Unit Leaders for work done and out of the remaining seven and a half per cent., 6% was to be used for Community Savings Fund and the rest 1½% towards organisational expenses of the Bharat Sevak Samaj. This agreement was replaced by another in 1958 by which 5% was to be earmarked for Community Saving and 2½% for organisational expenses of the Kosi Project Construction Committee of the Bharat Sevak Samaj and 2½% was for the Central Project Construction Committee of the Bharat Sevak Samaj; in other words 90% was to be paid to the Unit Leaders, balance being kept for

community savings and organisational expenses of the Kosi Project and of the Project Committee of the Central Bharat Sevak Samaj, and as already stated because of the criticism in the Bihar Legislative Assembly, the provision by which the money kept for Community Savings was to be spent after consultation between the Bharat Sevak Samaj and the Administrative Authorities was, at the instance of Mr. Lahtan Choudhary, deleted and the discretion was left entirely to the Bharat Sevak Samaj in regard to the expending of that money on Community Development. This was a modification which went contrary to the agreement between the Unit leaders and the Government because the balances were surrendered to the Government for a particular purpose. And neither the Government could disown its obligation as a trustee nor could the Samaj have got any right in that fund.

29.122 In January 1963 the Central Bharat Sevak Samaj obtained a statement from the Kosi Administration showing the credits under organisational expenses and Community Savings Fund as on January 1, 1963. See Table 29-G. This has been prepared from records produced by the Government of the State of Bihar and is also based on the record of the Central Bharat Sevak Samaj.

29.123 The Statement which was furnished to the Commission by the Financial Adviser-cum-Chief Accounts Officer of the River Valley Project Department shows that upto January 1, 1963 the position of the credits under organisational expenses was as follows:—

	Rs.
(i) Gross credits under organisational expenses.	6,71,965.01
(ii) Advances granted upto 1-1-1963	6,50,250.00
Balance	21,713.01

29.124 The same table (Table 29-H) furnished by the Financial Adviser-cum-Chief Accounts Officer shows the following names to whom advances were made:—

	Rs.
1. Mr. Nand Kumar Singh	41,000.00
2. Mr. Sri Ram Puri	85,000.00
3. Mr. Bindera Jha	12,000.00
4. Swami Harinarayanand	75,000.00
5. Mr. Lahtan Choudhary	4,37,250.00

29.125 The corresponding position of Community Savings Fund as on January 1, 1963 was as follows:—

	Rs.
Total credits under Community Savings	9,56,847.56
Advances granted to Bharat Sevak Samaj.	8,43,068.00
Balance	1,13,779.56

And the persons to whom these advances were made and the amounts advanced were as follows:—

		Rs.
1. BPC-113/59-K/14091, dated 29-4-1959	Shri Lalit Narain Mishra.	1,75,000.00
2. Do. 27203, dated 25-3-1960.	Do.	35,000.00
3. Do. 13440, dated 27-4-1959.	Shri Lahtan Choudhary.	2,25,000.00
4. Do. 15547, dated 7-6-1962.	Do.	1,00,000.00
5. Do. 18087, dated 20-7-1962.	Do.	8,078.00
6. Do. 24399, dated 29-10-1962.	Do.	1,50,000.00
7. Do. 52, dated 5-1-1963.	Do.	1,50,000.00
GRAND TOTAL		8,43,068.00

Thus Rs. 2,10,000 were advanced to Mr. L. N. Mishra and Rs. 6,33,068 to Mr. Lahtan Choudhary.

29.126 On February 11, 1963 after receipt of the statement from Kosi Project Administration the General Manager of the Central Construction Service wrote to Mr. Lahtan Choudhary, Secretary of the Kosi Project Construction Committee asking him to verify these figures and to confirm the amounts drawn from out of Organisational Expenses and also wanted other particulars about these amounts. He also wanted the Accounts regarding these sums so that they might be placed before the auditor, but evidently no reply was sent—at least none is on the record. But it may be stated again that the records of the Bihar Pradesh Construction Service have not been produced before this Commission but were withheld. Of course that is presuming their being in existence.

29.127 There is another file of the Bharat Sevak Samaj marked BSS/CCS/Kosi/67, which contains some correspondence between the Director (Public Cooperation) in the

Planning Commission and the General Secretary of the Bharat Sevak Samaj in the year 1967. A letter dated July 3, 1967 from the Director (Public Cooperation) in the Planning Commission to the General Secretary of the Bharat Sevak Samaj points out that during their visit to Bihar the Accounts Cell of the Planning Commission noticed that Kosi Project authorities had paid Rs. 2.10 lakhs to Mr. L. N. Mishra out of the Community Savings Fund and the details are given by him and to this letter is attached a statement showing the distribution of the amounts by Mr. L. N. Mishra to the various parties. This is given in Table 29-1. The Planning Commission wanted to know as to how these monies were accounted for by the payees, whether they were spent in accordance with the terms and conditions governing the use of Community Savings Fund. The amounts stated to have been disbursed by Mr. L. N. Mishra to the various persons were as follows :—

	Rs.
1. Mr. L. N. Jha	1,35,306-00
2. Mr. D. N. Jha	25,000-00
3. Mr. J. P. Manda ¹ , M.P.	3,500-00
4. Mr. Jagan Nath Misra	500-00
5. Mr. Murlidhar Kujriwal Jhanjharpur	5,000-00
6. Mr. Devi Prasad Kajriwal	300-00
7. Mr. Radha Kant Mishra	700-00
8. Mr. Tej N. Singh	1,000-00
9. Indian Nation, Patna	589-05
10. Secretary, Madhipura High School	5,000-00
11. Mr. Bind Deo Jha	4,000-00
12. Advances given to Eastern Side Kosi on different dates for Community Savings Scheme and Bharat Sevak Samaj Work	23,405-00
13. Bank charges, postage, stationery etc.	90-64
	2,09,890-69

29.128 The file also shows that on August 24, 1967 Mr. J. K. Khanna, Secretary of the Central Construction Service wrote as follows :—

“The matter of utilisation of a sum of Rs. 2.10 lakhs and losses in Kosi Works has an old history and among the Bihar files of General Bharat Sevak Samaj (old organisation section) there is a mass of correspondence which will throw a good deal of light about the matter.

“About 4½ years ago, the Kosi Project Construction Committee had constituted an Enquiry Commission but the powers in the Bihar Pradesh Bharat Sevak Samaj

and the then General Secretary, Central Bharat Sevak Samaj in 1963 did not allow the Commission to function with the result that nothing came out.

“A little before the 1962 general elections there was a good deal of mud-slinging in the constituency from where Shri L. N. Mishra had stood as a candidate for the Lok Sabha”.

On this matter the Accounts Officer of the Bharat Sevak Samaj on August 28, 1967 recorded the following note :—

“M/S L. R. Pandit & Co., Chartered Accountants, went through the Kosi Project Accounts upto the year 1962-63. They found the amount in the balance sheet against Shri L. N. Mishra but no adjustment thereof. The cash books etc., are supposed to be in Pradesh Office but the adjustment accounts have to be secured from the individuals who were given the amounts. I wonder if Swamiji can help in the matter.

“It may be helpful if we know whether the recipients are still effective and if so, their complete addresses—Shri Khannaji may be able to give this information.”

29.129 A reply was sent to the Planning Commission on September 2, 1967 to the effect that the Bihar Pradesh Chairman had stated that the payments made by Mr. L. N. Mishra had been duly entered as receipts in the cash books of the respective committees and properly accounted for and the accounts were being sent to a Chartered Accountant for audit. The files do not show that any audited accounts were prepared or sent to the Planning Commission nor have the accounts been produced in support. But this statement does show that at that stage the Kosi Bharat Sevak Samaj Organisation was quite prepared to submit its audited accounts before the Planning Commission. This position has now been abandoned and the responsibility of the Kosi Section to the Central Government has been bluntly repudiated.

The Commission wishes to express no opinion on the various allegations made whether against the persons named in these statements or any one else

The Government or the Planning Commission has not chosen to help the Commission or to take any definite stand or to place its views on these matters and therefore it is difficult to apportion blames, if any, in the matter of these monies or hold anyone

blameworthy. The evidence is wholly insufficient. There is no indication that the Planning Commission had any definite views on the matter.

29.130 An examination of all the papers available about the amount of Rs. 2.10 lakhs withdrawn by Mr. L. N. Mishra show :—

- (i) Though Rs. 2.10 lakhs were withdrawn by Mr. L. N. Mishra, the amount shown to have been disbursed was Rs. 2,09,869/- upto May, 1963 and no balance amount is shown. What happened to the balance amounting to Rs. 109.31 is not explained. But the amount is very small and de-minimis applies.
- (ii) On April 29, 1959 Mr. Mishra received Rs. 1,75,000/- and on March 25, 1960, a sum of Rs. 35,000/- making a total of Rs. 2,10,000/-. The mode of payment of these monies and to whom is shown in Table 29-I which has been taken from the Planning Commission files. The statement shows that the two sums abovementioned are not traceable in the cash books of the Bharat Sevak Samaj. This is what is shown by the report of the Chartered Accountant who was sent by the Central Bharat Sevak Samaj for examination of accounts. Further, this (Table 29-I) shows that with the exception of three items, making a total of Rs. 1,200/-, all the rest were paid either by cheque or by draft; but there was still another item of Rs. 23,405/- shown as advances given to the Eastern Side Kosi on different dates, the mode of payment for which is not indicated anywhere on the files and has therefore not been indicated in (Table 29-I). Further, there is no indication as to the Bank on which these amounts were drawn and as the accounts team of the Planning Commission has said, all these amounts were not credited in the books of the Bharat Sevak Samaj.

29.131 According to the statement made by Mr. L. N. Mishra in Parliament on June 2, 1971, he had resigned from the convenorship of the Kosi Section of the Bharat Sevak Samaj in May, 1957. He also stated that this amount "was sent to the various people concerned for the purposes it was meant on the recommendations of the committee duly constituted for the purpose" and there was no unaccounted money left. Who formed the

committee and what authority it had is not shown by anything on the record nor whether the payees were persons who could properly be the recipients of these moneys. Table 29-I sets out in figures what was stated by Mr. L. N. Mishra.

29.132 Mr. L. N. Mishra also stated that he had sent full accounts to the Convenor of the Western Embankment Community Saving Committee about 8 years previously (which would be in 1963) i.e. four years after his quitting the convenorship, and those accounts were accepted by the Committee. Further, the nature of those accounts is not indicated nor whether they were audited or unaudited or whether they were audited at any subsequent stage. Unfortunately, whatever these accounts, they have been kept back by the Bharat Sevak Samaj but the correspondence on the files of the Central Bharat Sevak Samaj tends to show that those accounts were unaudited. In the absence of any further particulars, no finding can be given by this Commission as to the proper utilisation of those amounts. But it is rather astonishing that in spite of the criticisms both in Bihar Assembly and in Parliament, these accounts have been kept back by the Samaj and have not been produced either before the Central Bharat Sevak Samaj or before this Commission.

29.133 The Samaj took the position that these moneys belonged to the Bharat Sevak Samaj and it was no concern of the Government to ask for their utilisation and the same according to the Samaj applied to the Commission. But there is one important aspect of the matter which is overlooked that according to the agreement with the Unit Leaders this money was deemed to have been surrendered by the Unit Leaders to the Government for a specific purpose and it was thus clothed with a trust which the Government officers have failed to discharge for reasons best known to themselves. If moneys were kept for the purposes of expenditure on community development then it was the duty of the Government to see and of the Samaj to show that these moneys were spent for the purposes for which they had been earmarked.

29.134 It is unfortunate that the Government has not taken any definite or unequivocal even equivocal position on this matter and left the Commission to fend for itself. It gave no help to the Commission in this matter. But whenever its officers appeared before the Commission they did state what they knew which was only from the files. But

no one stated what the stand of the Government was. Mr. T. P. Singh stated that the Central Government had no concern with Kosi because *inter alia* irrigation is a State subject. But in this case the moneys had come from the Centre which was represented on the Control Board. But Commission would not go into the difficult constitutional matters without any assistance from Government. But the Kosi Project was not purely in Bihar territory. Part of it was in Nepal territory.

29.135 The Commission wishes to express no opinion on the various allegations made—whether against persons named in the statements in the Bihar Assembly or in Parliament. The Government or the Planning Commission have not chosen to take any definite position in these matters or give any help to the Commission in this matter and, therefore, it is difficult to adjudicate on the veracity or otherwise of these allegations.

29.136 Further, these accumulations in the savings fund are claimed to have been utilised by the Bharat Sevak Samaj on local development works for which a matching contribution was received from the Planning Commission. The Bihar Government has not produced any records showing the utilisation of the grants given by the Planning Commission to the Bharat Sevak Samaj for local development works in the Kosi area. They have, in fact, stated that the records relating thereto have been destroyed. The Samaj has chosen not to produce any records including accounts of the Community Development. They totally non-cooperated on this point. In the absence of accounts showing receipt of money and expenditure therefrom in respect of local development works it cannot be said that any proper utilisation of the community savings fund has been proved.

29.137 A review of the material made available to the Commission leads to the following conclusions:—

- (1) There is difference between the 2 figures of Rs. 2.10 lakhs drawn by Mr. L. N. Mishra and the amounts disbursed by him which was Rs. 2,09,869/-. The difference however is very small and may even be ignored.
- (2) According to the Accounts Cell of the Planning Commission which visited Bihar in 1967 two items—Rs. 1,75,000 and the other of Rs. 35,000—were not entered into the books of accounts. The first amount was received in April 29, 1959 and the latter on March, 25,

1960 but they were not entered into the cash books of the Bharat Sevak Samaj. All payments excepting 3 totalling Rs. 1,200/- show that they were made by cheques, but there were no further details on the record about these cheques. Similarly, the payments of a total of Rs. 23,405/- made to the Eastern side of the Kosi Embankment for various items give no particulars of the dates or the particulars of payments. Therefore, the main defect is that all these amounts are not shown to have been entered in the accounts.

- (3) In this statement dated June 2, 1971 made in the House of the People Mr. L. N. Mishra said that he had resigned from the Kosi Section Convenorship in May, 1957 and that he was authorised to withdraw from the Community Savings Fund for various construction works on the Western side of Kosi and had withdrawn Rs. 2.10 lakhs in 2 instalments, which was sent to different people for construction purposes, and that this money was sent on the recommendation of a committee duly constituted for the purpose and no part of the money withdrawn had remained unaccounted for.

Unfortunately the records have not been produced before this Commission to show the persons to whom these monies were paid or the personnel of the committees which had made the authorisation and the details of the works for which these amounts were disbursed are also not there.

- (4) Mr. L. N. Mishra had said in his statement that he had given full accounts of the Western Embankment in 1963 and the accounts had been accepted, whether they were audited or not is not shown. But in the absence of any contradiction of this statement by Government, the Commission is unable to adjudicate on the correctness or otherwise of this Statement.
- (5) Another fact which has been brought out is that the claim of the Samaj was that the money belonged to it but that is no a well founded claim. The money had been deducted from out of the payments to be made to unit Leaders and it was deducted for the specific purpose of Community Savings and Organisational Expenses. So it was clothed with a trust in the one case for providing community amenities and in the others to be spent for

organisation. Whether these monies were spent for the purpose for which they were given is a question on which in the absence of any evidence produced before it, the Commission is unable to give any findings as to the proper discharge of the trust, by Bihar Government.

(6) Reports of the Chartered Accountant sent by the Central B. S. S. on the accounts of monies withdrawn from Organisational Fund of the Kosi are as follows:—

(7) There is no credible evidence, as a matter of fact no evidence, on which this commission can give a definite finding one way or the other. Ordinarily in such cases that party fails on which the onus lay.

(8) All attempts of the then Chief Minister to get the accounts of Community Savings failed as the Bihar B. S. S. strongly opposed any such move. This attitude was contrary to the claim of Mr. G. L. Nanda that accounts of such agencies as the Samaj would be open to Scrutiny of the official and the public. They were evidently screened from official gaze as also were not produced before the Commission.

The Report of the Auditor on the Accounting of the amounts withdrawn from the Organisational funds of the Kosi Works.

29.138 The report of Mr. Lajpat Rai Sharma dated the 17th June, 1963 about the amounts withdrawn by the Bharat Sevak Samaj authorities from out of the "Organisational Funds" of the Kosi Works shows:—

- (1) An amount of Rs. 85,000 withdrawn by Mr. S. R. Puri was credited in the Development Fund of the Central Bharat Sevak Samaj.
- (2) Rs. 41,000 was withdrawn by Mr. Nand Kumar Singh the then Bharat Sevak Samaj authority who was later a Minister in the Bihar State. The Minister was out of station and so this amount could not be verified by the Auditor.
- (3) Rs. 25,000 was contributed to the State Bharat Sevak Samaj and this was entered in the cash book of the Bihar State Bharat Sevak Samaj, Vol. VII at page 96 and page 100 *vide* cheques Nos. 333464 and 006670 dated 16th January, 1960.

(4) The total amount of Rs. 6,33,068.00 withdrawn by Mr. Lahtan Choudhary was verified with reference to the entries in the cash books. As regards sums totalling Rs. 2,10,000 withdrawn by Mr. L. N. Mishra from Community Savings Fund this could not be verified as the cash book and accounts of Ghogardiha were not available.

What further action was taken on this account is not clear.

Community assets claimed to have been created from the savings of the works executed in Bihar Pradesh.

29.139 A note in the Planning Commission prepared by Mr. A. N. Malhotra in January, 1965 on the basis of information furnished by Swami Harinarayananand on the telephone shows that the following assets were reported to have been created from out of the savings:

	Numbers
1. Panchayat Ghars	41
2. Libraries	15
3. Lower and Upper schools	50
4. High Schools	16
5. Community halls	19
6. Tube wells	12
7. Degree college	1
8. Industrial school	1
9. Technical school for which money is reserved.	1
10. Health and veterinary centres	2

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29.140 How many of these were constructed or created out of the savings under the Community Savings Fund is not clear from the accounts. No records were produced even before Mr. A. N. Malhotra to substantiate this telephonic information and of course with this Commission there was open non-cooperation *qua* the accounts. But ordinarily statements conveyed on the telephone without more cannot carry much conviction and it is doubtful if their authenticity accepted or can be accepted.

Utilisation of the withdrawals from the community savings fund and the Chief Ministers attempt to get accounts.

29.141 The Bharat Sevak Samaj have not produced the Accounts relating to the Community Savings Funds. When called upon by this Commission to produce the records pertaining to the Community Savings Fund the Samaj filed an Affidavit to the effect that the

matter did not fall within the terms of reference of this Commission and, therefore, they were not producing the records. And at Patna one of the representatives expressed it more forcefully saying that they did not feel it necessary to do so. But as the Secretary of the Kosi Project Construction Committee he admitted that he had the accounts in his possession. It may be presumed that their production would have gone against the Samaj.

29.142 The records of the Bihar Government also do not show that any accounts of this Community Savings Funds were produced before the Bihar Government. In fact the Chief Minister of Bihar wrote to Swami Hari Narayanand, Convenor of the Bihar Pradesh Bharat Sevak Samaj suggesting the desirability of having the Accounts of the Community Savings Fund audited by a Governmental agency so as to clear criticism about the utilisation of the Community Savings Fund. To reproduce his letter—

“D. No. 2753

Patna, the 3rd November, 1961.

Mr. dear Swamiji,

You must be aware of the controversy about the utilisation of the Community Savings Fund earned in the execution of the Kosi Project by the Bharat Sevak Samaj. Government have had to face a volley of question in the Legislature, on the basis of which there were also several press comments. It would be very desirable in the interest of the Bharat Sevak Samaj themselves to get a clear public statement of Government about the manner of utilisation of the Community Savings Fund. The State Government will be in a more definite position to do so only after getting an audit report on the accounts of the Fund. I hope the suggestion of audit by some Governmental agency will, therefore, be welcomed by the Bharat Sevak Samaj.

I shall formally order for audit after hearing from you.

With regard.

Yours sincerely,

Sd/- B. N. Jha

Brahmachari Swami Harinarayanand,
Convenor, Bharat Sevak Samaj, Bihar, Patna”.

29.143 To this letter Swami Hari Narayanand sent a reply to the effect that the Bharat Sevak Samaj was a non-political and non-official organisation for mobilising people's efforts in Nation Building and Social Reforms programmes, and they had already started the

audit of the Accounts by independent agencies and there was no need for deputing governmental agencies for the purpose. He promised to write to the Chief Minister again about the utilisation of the funds for ascertaining and obtaining information. His letter is reproduced below:—

“M. Swami Harinarayanand,
State Convenor, B.S.S.

Budha Marg, Patna-1,

Dated 6-11-1961.

No. BSS/4468/61

My dear Binoda Babu,

Received your D.O. No. 2753 of the 3rd November, regarding utilisation of Community Saving funds of Kosi Project Bharat Sevak Samaj.

It is true that some controversy was created among Legislatures about proper utilisation of funds for the purpose of Community Welfare. I remember that some months ago I asked Secretary, Kosi Construction Committee of B.S.S. for complete report and audit by Chartered Accountant for our records and ascertaining actual position of the fund. It is a matter of fact that this earning of the Samaj was deducted by the Project, authorities for Community Saving Welfare Scheme according to terms of the Bharat Sevak Samaj. The Samaj is non-political and non-official organisation for mobilising people's efforts in Nation Building and Social Reforms programmes. It seems that Samaj have already started the audit of the accounts by independent agency. There is no need for deputing Governmental agency for this purpose at present.

After ascertaining and obtaining information about the utilisations of this fund, I shall write to you again, I hope you will appreciate my views.

With kind regards,

Yours sincerely,

Sd/- M. Swami Harinarayanand

Shri Binoda Nand Jha,
Chief Minister, Bihar, Patna.

29.144 On 9th November, 1961 Mr. L. N. Mishra, Deputy Minister, Labour, Employment & Planning of the Government of India also wrote to the Chief Minister that the fund did not belong to Government, that it was neither a grant nor a loan nor a subsidy given by

the Government to the Bharat Sevak Samaj and that this was 100% B.S.S. money earned by it. He contended that neither the Kosi Project nor any governmental agency had any right over the monies of the Samaj. To quote his letter—

“ Deputy Minister,
Labour, Employment and Planning,
India

No. 1223/DM(P) and (L)/61

New Delhi

November 9, 1961

My dear Shri Bhajee,

Just now Swami Harinarayanand Ji, Bihar State Convenor of the Bharat Sevak Samaj has forwarded for me a copy of your D.O. No. 2753 dated 3-11-1961 addressed to him regarding the Kosi Community Saving Fund of Kosi Section of the Bharat Sevak Samaj. While I fully appreciate your anxiety to guard the interests of the Bharat Sevak Samaj in this regard, I would like to say that it will not be proper and fair for the Government to take upon itself the work of audit of the accounts of an independent organisation like the Bharat Sevak Samaj. From your letter, it appears that the old confusion regarding the nature of this fund still continues. *It will be wrong to think that this fund, in any way belongs to Government. It is neither a grant nor a loan nor a subsidy given by the Government to Bharat Sevak Samaj. This is 100% B.S.S. money earned by it.* The Kosi Project came into the picture only because the B.S.S. left this amount with the project and did not withdraw it along with other bills. The Kosi Project or any Governmental agency have no right of any kind over this amount.

Thanking you

With kind regards.

Yours sincerely,

Sd/-

L. N. Mishra

Shri B. N. Jha,
Chief Minister,
Government of Bihar,
Patna.

29.144A Thus, the Bihar Unit of the Bharat Sevak Samaj neither submitted its accounts to the Bihar Government nor to this Commission on the ostensible plea that the money was its

own and in the latter case that it was outside the jurisdiction of this Commission. So, in either case, there was a refusal to have the accounts checked up although these were the moneys, to say the least, placed with the Bihar Government in trust for being expended for specified objects. Even the parent body, the Central Bharat Sevak Samaj, made vain efforts to get accounts from the Kosi Unit and they were put off by the latter.

Now Mr. G. L. Nanda has informed the Commission that he has seen the accounts which are audited and that he is satisfied but those accounts relate to the payment by the unit leaders to the labour and have no relation to the amounts deducted out of payments to be made to unit leaders for expending for special purposes.

Community Savings Fund (contd.)

Local Development Works

29.145 There is some material on the files of the Planning Commission produced before the Commission, contained in Table 29-H, which has been given herein. It throws some light on the disbursements of the amounts kept under the Community Savings Fund. It has already been discussed. Besides these there is a note which is relevant. On July 29, 1960 the General Manager of the Construction Service of the Central Samaj Mr. M. D. Mithal forwarded this note on Kosi Community Savings Fund of Mr. L. N. Mishra, Parliamentary Secretary to the Minister of Labour & Employment dated July 26, 1960. When analysed the note of Mr. L. N. Mishra shows as follows:—

- (1) Five per cent of the running bills were to be kept with the Project Authorities under the Community Savings Fund with the understanding that it would be drawn in a lumpsum as and when the programme of community development could be taken up. The Project Authorities and Central Bharat Sevak Samaj had both concurred in this decision of the Kosi Bharat Sevak Samaj.
- (2) The form of the contract shows that the Unit Leaders had agreed that 5% of the total bills would be deducted to constitute the Community Savings Fund which was to be utilised under the direction of the Bharat Sevak Samaj and the Unit Leaders will have no claim over this Fund. But it may be observed, that in the contract form originally there was a provision that this money could only be spent by

- mutual agreement between the Samaj and the Kosi Project Authorities. Any variation of this provision without the concurrence of the unit leaders was a breach of the agreement, and the Government or the Kosi Project Administrations agreement to withdraw themselves from control on this expenditure was breach of their duty as trustees.
- (3) The money left in deposit with the Pradesh Authorities without interest was not Government money as it had been created through the efforts of the Unit leaders working under the auspices of the Bharat Sevak Samaj. True but it was not the money of the B.S.S.
 - (4) After the work was over in 1959 the Bharat Sevak Samaj asked the Unit Leaders and the Panchayats to submit plans and estimates for works, to be taken up in their areas and most of the Panchayats on both the embankments submitted their plans and estimates.
 - (5) The Kosi Project Construction Committee constituted two committees known as Community Savings Committee Western Side and Community Savings Committee Eastern Side which included the local Bharat Sevak Samaj workers and other public men including some M.L.As. Two well-known social workers Messrs Lakshmi Narayan Jha and Sukhdev Prasad Singh were appointed Convenors of the Western and Eastern Embankments respectively to look after the day-to-day administration and working of the programme.
 - (5) These Committees scrutinised the schemes and proposals and submitted 200 schemes to the Central Bharat Sevak Samaj for recommendation to the Planning Commission for a matching grant under the local Works Programme after getting clearance from the District Magistrates concerned.
 - (6) Out of the 200 schemes submitted 117 were approved and sanctioned by the Planning Commission and a matching grant amounting to Rs. 2.70 lakhs was sanctioned by the Planning Commission and the Planning Commission asked the Bihar Government to make the payments to the sponsors of the schemes. Additional Collectors, Darbhanga and Saharsa were appointed Liaison Officers to look after the schemes, and gave advances and payments on the prescribed conditions.
 - (7) Schemes submitted by the Panchayats and Cooperatives which fell within the N.E.S. areas were not sanctioned by the Planning Commission. Some of them had been taken up with the N.E.S. Block Committees for assistance on the usual conditions.
 - (8) Besides the 117 schemes sanctioned by the Planning Commission another 50 were taken up with the help of local resources making a total of 167. These schemes comprised schools, hospitals, community halls, drinking water facilities, Gandhi Ghar, Libraries, Panchayet Bhavans and Milanmandals in about 150 villages of the Kosi Area.
 - (9) On the recommendation of the Unit Leaders three lumpsum grants were made to Craftsmen Institute, Ghagar in Bihar, Rs. 30,000 to B.S.S. College, Supaul and another Rs. 20,000 to Craftsmen Institute was given.
 - (10) A number of schemes were completed in the course of two to three months time even though no matching grants were paid by the State Government or by the Block Committees. It is not quite clear in what capacity Mr. L. N. Mishra prepared this note because he was a Parliamentary Secretary to the Labour Minister. On June 2, 1971 Mr. L. N. Mishra while he was a Minister for Foreign Trade made a Statement in Parliament as follows:—

“within a day or two on my appointment as Parliamentary Secretary in the Government of India sometime in May, 1957 I resigned from the Conventorship of the Kosi Section of the Bharat Sevak Samaj”.
- But in the same statement before the Lok Sabha Mr. L. N. Mishra clarified the position regarding the Rs. 2,10,000 withdrawn by him in two instalments out of the Community Savings Fund as follows:—
- “I was authorised to withdraw from this fund for the various construction works on the western side of the Kosi. A sum of Rs. 2,10,000 was withdrawn in two instalments sometime in the years 1959 and 1960 and not Rs. 23 lakhs as publicised by SSP leaders. This amount was sent to the various people concerned for the purposes it was meant on the recommendation of the committee duly constituted for the purpose. I can categorically state here that no money drawn from this fund remains unaccounted for. Full accounts

were submitted by me to the Convenor of the Western Embankment Community Savings Committee sometime eight years back and these accounts were duly accepted. The Convenor of the concerned committee in accepting the accounts submitted by me, in his letter dated June 15, 1963, addressed to me said: "As directed by you, your letter along with the statement of account was placed before the meeting of the Community Savings Fund (Western Embankment) held yesterday and it was accepted unanimously. The Committee has directed me to convey to you our sense of gratitude for your help and guidance. The Committee feels that you have acted not only as a treasurer to further the cause of the Community Savings but have also provided the leadership and we have been able to do justice to our work only because of your able guidance. Now that you have decided not to continue as the treasurer, we confirm that no balance of this fund is left with you. You are the leader of the people of this area and they would continue to have the right to look to you for guidance and help".

29.146 This statement shows that Mr. L. N. Mishra had ceased to be the Convenor of the Kosi Bharat Sevak Samaj in May 1957 but he continued to be associated with the Kosi Section because he withdrew Rs. 2,10,000 from Community Savings Fund and he prepared a note on July 26, 1960 about the Community Savings Fund which was sent to the Planning Commission by the General Manager of the Central Construction Service. As has already been said, Mr. Mishra had stated that he rendered accounts to the convenor of the Eastern Embankment Community Savings Committee which had been duly accepted by the Committee but it is very unfortunate that the Bharat Sevak Samaj has refused to produce its records before this Commission or even produce them before the Government of Bihar because that would have shown how the monies were spent and by whom and they would have been capable of scrutiny by the Commission. This was the attitude taken even in the year 1962 and it was so stated by Mr. L. N. Mishra in his earlier letter dated November 9, 1961 addressed to the Chief Minister, Bihar.

29.147 But as has been said above the evidence is not complete to enable the Commission to give a definite finding. All it can do is to point out the points which require elucidation. The Commission would also like to

observe that it was the duty of the convenor to produce the accounts at least to prove and corroborate the factum of proper expenditure of the monies withdrawn by different prominent office bearers of the Samaj both past and present.

Withdrawal of funds under Community Savings Fund

29.148 The Bihar Government has filed a statement showing the amounts deposited under Community Savings Fund with the State Government and the withdrawals therefrom. The amounts collected from the various divisions by deductions from the running bills and the amounts withdrawn and shown are as follows:—

Name of Division	Gross credit	Advance granted
	Rs.	Rs.
1. Supaul Division .	3 48,009·29	3,33,068·00
2. Nirmali Division .	2,31,580·16	2,10,000·00
3. Canal Dvn. No. I .	81,781·85	70,000·00
4. Canal Dvn. No. II .	59,526·85	50,000·00
5. Canal Dvn. No. III & IX.	78,982·00	60,000·00
6. Canal Dvn. No. IV .	65,824·20	50,000·00
7. Canal Dvn. No. V. .	36,050·21	20,000·00
8. Canal Dvn. No. VIII	60,446·50	50,000·00
	9,62,236·04	8,43,068·00

29.149 Thus there was a balance of Rs. 1,19,168.04 left with the Bihar Government.

29.150 The list of the persons who withdrew the amounts and the dates thereof are as follows:—

Name of person drawing the amount	Amount drawn	Reference of relevant Govt. order.
	Rs	
1. Mr. Lahtan Chowdhary.	2,25,000	13440 dt. 27-4-59
2. Mr. Lalit Narain Mishra.	1,75,000	14091 dt. 29-4-59
3. Mr. Lalit Narain Mishra.	35,000	27203 dt. 25-5-60
4. Mr. Lahtan Choudhary.	1,00,000	15547 dt. 7-6-62
5. Mr. Lahtan Choudhary.	8,068	18027 dt. 20-7-62
6. Mr. Lahtan Choudhary.	1,50,000	24956 dt. 17-11-62
7. Mr. Lahtan Choudhary.	1,50,000	52 dt. 5-1-1963
	8,43,068	

This shows that the amount withdrawn by Mr. L. N. Mishra was Rs. 2,10,000 and by Mr.

Lahtan Choudhary Rs. 6,33,068.00. The Bihar Government have stated in their affidavit that the purpose for which those amounts were withdrawn were not known to them because the amounts were withdrawn at the request of the Bharat Sevak Samaj and the State Government was not responsible for their utilisation. Their statement when quoted was as follows:—

“The purposes for which the amounts were drawn are not known to the State Government, because as explained before, the amount was to have been allowed to be withdrawn at the request of the Bharat Sevak Samaj and the State Government was not responsible regarding the manner of utilisation of the amount.”

These monies had been deducted with the consent of the Unit Leaders and were kept by the State Government or its officers for the specific purpose of being used for community development objectives. That, in the opinion of the Commission, would be a resultant trust and could only be used for the purpose for which they were deducted but as there are no accounts before this Commission it is unable to say whether the monies were so used or not. It may also be observed at this stage that it is not a correct position for the Samaj to take that the money belonged to it and it was not bound to give accounts for its utilisation. It has refused to give account to the State Government and has also refused to give accounts to this Commission appointed by the Government of India and the evidence shows that they have not given it to the Central Samaj either. After all that is the parent corporate body and the Bihar BSS was only a branch unit of the parent body subject to its rules and regulations and presumably to its control.

Local Development Grants to the Bharat Sevak Samaj in the Kosi Area

29.151 On June 16, 1956, Mr. J. L. Hathi put up a note to Mr. G. L. Nanda wherein he

pointed out that certain moneys had been collected from the workers for being utilised for the community development works which were lying with the project authorities in Bihar. He wanted the question of equal contribution from the Government of Bihar to be considered because he anticipated some difficulty from the Finance Ministry which was not in favour of giving equal matching grants but in the proportion fixed on population basis in every State. He also wanted the rules regarding the local development works to be relaxed so that the State Government could give equal matching grants. He further wanted either additional amounts to be given by the State Government concerned for the Bharat Sevak Samaj or the Central Government giving assistance directly to Labour Cooperatives, who had collected the funds for community development works.

29.152 The next step was Mr. G. L. Nanda writing to the Vice-Chairman of the Planning Commission, Mr. V. T. Krishnamachari, suggesting acceptance of the proposal made by Mr. Hathi. He also wrote to the Finance Minister, Mr. C. D. Deshmukh. To each of them he sent a copy of Mr. Hathi's note suggesting relaxation of rules. He also said that Mr. Hathi had discussed the matter with Mr. C. D. Deshmukh, who seemed to be in favour of relaxation.

29.153 The records show that the Bharat Sevak Samaj Central Office sent 143 schemes under the local development works for grants from the Planning Commission. These applications were sent by the Convenor, Mr. Lahtan Choudhary accompanied by recommendations by the District Magistrates concerned for the sanction of grants-in-aid.

29.154 The schemes were scrutinised by the Planning Commission and it also gave its sanction for the payment of grants under the Local Development Works as a special case as follows:

Sanction No.	Date	Particulars of the Scheme	Estimated Cost	Amount approved
LW/4/3/4/58	6-3-59	Construction of 26 various Local Works in Kosi Project Area, District Saharsa.	1,29,159	62,850
LW/4/3/3/58	10-3-59	Construction of 44 various Local Works in Kosi Project Area, District Saharsa.	1,97,200	96,700
LW/4/3/1/59	10-6-59	Construction of 47 various Local Works in Kosi Project Area	2,23,644	99,300
TOTAL			5,50,023	2,58,850

29.155 The grants were in the name of the Convenor, Bharat Sevak Samaj, Kosi Project and the following conditions were attached thereto.

- (a) The works for which the grants are sanctioned will not be mortgaged, encumbered or otherwise alienated;
- (b) that the facilities to be provided by the works will be open to all the people of the locality without any discrimination and distinction;
- (c) that in the event of the Cooperative Societies taking up the responsibility for future maintenance of the works in question after their completion, being wound up, the amount of grant-in-aid shall be recoverable by the Cooperative Department of the Government of Bihar as a first charge on the assets of the Societies concerned.

29.156 The acceptance of these conditions was to be sent to the Liaison Officers appointed by the State Government to be followed by necessary agreements and on completion of works a consolidated statement of expenditure for the work done and a bill for a grant of 50 per cent of expenditure subject to a maximum amount indicated in the sanction was to be submitted direct to the Government of Bihar through the Liaison Officer. If the Liaison Officer was satisfied as to the expenditure incurred and as to the satisfactory completion of the work the State Government was to arrange payment of admissible grant to the Bharat Sevak Samaj. The Additional Collectors of Saharsa and of Darbhanga were appointed Liaison Officers for these works. It was also pointed out that this was a direct grant by the Government of India over and above the grants made for local development works which were sanctioned by the State Government separately, i.e., they were over and above the grants made by the State Governments under the heading Local Development Works. A letter of the Bihar Government dated March 12, 1960, shows that necessary funds had been allotted out of which advances could be made to the Bharat Sevak Samaj to be given in instalments according to requirements and according to instructions given in the letter of the Planning Commission. The amounts sanctioned were as follows:

	Rs.
(1) Monghyr	9,650
(2) Saharsa	2,03,950
(3) Darbhanga	54,900
(4) Muzaffarpur	3,200
TOTAL	<u>2,71,700</u>

For some reason or the other grants were not released in favour of the Bharat Sevak Samaj and the Samaj was pressing the matter on the Planning Commission and the Planning Commission in turn wrote to the Government of Bihar which on April 5, 1961, informed the Planning Commission that the Collectors of Saharsa and Darbhanga had been directed to complete the measurement of the completed schemes and make final payments to the Bharat Sevak Samaj and also that the Bihar Government had drawn the amounts from the Government of Bihar; the amounts being what was required for the local development works in Kosi. They were included in the amount of Rs. 33.5 lakhs released to the Bihar Government under Planning Commission's letter No. LW/2/3/1/59, dated March 15, 1961. This proves atleast one thing that Government of India had made grants for local development works which were 117 in number and the money was sanctioned in favour of the Convenor, Bharat Sevak Samaj in the Kosi Area.

29.157 It may be noted here that the amount equal to the matching grant was to come out from the community savings fund which had been deducted from the running bills due to unit leaders for work done on the Kosi Project.

29.158 When the Bihar Government was called upon by this Commission to produce records connected with the local development works in Kosi area they pleaded that the papers had been misplaced somewhere but later filed an affidavit to the effect that the files had been destroyed. In the absence of these papers the exact amount of money released by the State Government cannot be ascertained, and to reiterate, the Kosi and Bihar Bharat Sevak Samaj have chosen not to produce their records showing the amounts of grants received by them.

29.159 Fortunately the Collectors had some records with them which were produced before this Commission which are helpful.

Papers produced by the Collectors of Saharsa and of Darbhanga

29.160 This Commission had to ask the Collectors of Saharsa and of Darbhanga districts to examine their records and produce the files connected with Local Development Works in their respective offices. The District Development Officer of Saharsa and the Deputy Collector Dharbhanga appeared before the Commission in response to the summons and produced the records relating to 78 works. The

Distirct Development Officer Darbhanga stated that he was unable to produce files in respect of 7 Local Development Works as they could not be traced. Thus the District Officers of Darbhanga and of Saharsa have been able to give information only in respect of 85 local development works. This information has been tabulated in table 29-J annexed hereto. The total number of Local Development Works sanctioned in the Kosi area by the Planning Commission was 117 as mentioned earlier. As to what happened to be remaining 32 Local Development Works is not clear as the District Officers concerned have not been able to supply to this Commission with any information whatsoever in respect of these. The State Government also has not been able to assist the Commission and whatever records could be collected from the District officers were collected by deputing the officers of the Commission to the districts.

29.161 From the information produced before the Commission by the District Development Officer Saharsa it appears that out of 58 works for which he has produced the files only 12 works were completed. 41 were left incomplete and 5 works were not taken up at all. In respect of the 41 works which were left incomplete the district authorities had paid grants totalling Rs. 37,256.02 in advance even though according to the scheme the grants were to be paid only after the works were completed. The Samaj has not proved to have completed the works nor have they repaid the amount drawn as advance.

29.162 In Darbhanga district out of the 27 works for which information is available with the District Development Officer 6 works were completed; 13 were left incomplete; one work was not taken up and in respect of 7 works the District Development Officer has not been able to trace the files. In this case also in respect of the 13 works left incomplete advance grants totalling Rs. 24,700 were paid. The Samaj neither completed the works nor repaid the advances paid. In this case also there was no provision for paying any grants before the completion of the works.

29.163 Another fact noticeable from the files produced is that in none of these cases were any accounts showing the receipts and payments submitted to the district authorities. In respect of the completed works the grants were paid on the basis of measurements taken but there is nothing on the record to show that anything was contributed from the Community Savings Fund or any local contributions were raised. The Samaj has chosen not to produce any records in respect of these Local Development Works.

29.164 While sanctioning the 117 schemes of local development works, the grant from the Planning Commission was limited to 50% of the expenditure and the remaining 50% was to be contributed from out of the Community Savings Fund created out of the deductions made from the running bills of the Unit Leaders. From the evidence produced by the District Officers it appears that only 18 works were completed 12 in Saharsa district and 6 in Darbhanga district and in respect of these works no amounts, either audited or unaudited, have been produced before this Commission or before the State Government authorities. The Government have in respect of these 18 works paid Rs. 27,461.97 and the Samaj was required, so the record shows, to contribute Rs. 35,892.36 out of the Community Savings Fund. Whether they actually contributed this amount from out of the Community Savings Fund or whether local contributions were raised for these works and what was the actual expenditure incurred on these works, are all matters which are incapable of being verified as the Samaj has chosen not to produce the records connected with these works or as a matter of fact any records. Mr. Sarjoo Prasad Singh Secretary of the Kosi Project Construction Committee who appeared as a witness before this Commission (Patna Witness No. 9) claimed that he had the accounts of the amounts withdrawn from the Community Savings Fund but did not consider it necessary to produce them before the Commission. To quote his evidence—

“I have got those accounts—but I do not think it necessary to produce those accounts.”

Thus the position comes to this. Amounts totalling Rs. 9,56,847.56 were deducted from the running bills of Unit Leaders on account of the Community Savings Fund out of which Rs. 8,43,068.00 were withdrawn by the Samaj through its principal office bearers. 117 schemes of Local Development Works were sanctioned by the Planning Commission of the estimated cost of Rs. 5,50,003.00 and the Government grant was to be about 50% of the cost of these schemes and the balance was to come from the Community Savings Fund. From the evidence of the district officers of the Bihar Government it appears that only 18 works were completed whose estimated cost was Rs. 66,542.36 and the Government paid grants totalling Rs. 27,461.97 for these. The Samaj produced no accounts of these items before the Commission and there is no evidence to show as to what amount was contributed

by the Bharat Sevak Samaj for the completion of these works and whether those funds actually came from the Community Savings Fund or were locally raised. The Samaj has taken the strange and untenable plea that even in respect of these Local Development Works where the grants came direct from the Government of India (the Union Planning Commission) the Samaj is not bound to produce the records before this Commission.

Complaint to Mr. G. L. Nanda about Public Cooperation

29.165 On June 29, 1965, one Mr. Lahteshwar Mallick made a complaint to Mr. Gulzari Lal Nanda about the working of the Kosi Project Construction Committee. This complaint is on the file of the Central Bharat Sevak Samaj. The complaint said:

- (i) That the Secretary, Mr. Lahten Choudhary in his report to the Bharat Sevak Samaj Kosi had stated the loss of Katihar Unit was Rs. 2 lakhs which really was Rs. 4 lakhs and a Committee had been appointed by Mr. L. N. Mishra and Swami Harinarayanand but evidently no report was made by the Committee.
- (ii) In 1961 the whole programme of public co-operation was replaced by contractorship and there was sub-letting of contracts. At a meeting of June 12, 1965, where both Mr. L. N. Mishra and Mr. Lahtan Choudhary were present, Mr. Choudhary reported that there was a loss of Rs. 4 lakhs in the venture and in spite of Mr. Mallick's protests they decided to take some more works.

The complaint of Mr. Mallick also shows that the work was sublet by the Kosi Bharat Sevak Samaj Unit. In those circumstances there should not have been any loss.

- (iii) A copy of the complaint of Mr. Mallick was sent to Mr. Lahtan Choudhary who was an M. P. at that time but the files do not show what further action was taken. It appears that a Commission was appointed to enquire into losses in Kosi by the Bharat Sevak Samaj but it could not complete its enquiry.
- (iv) A letter of Mr. B. K. Chandiwala dated August 4, 1966 to Swami Harinarayanand shows that the outstandings with the unit leaders and others in the Kosi Project were discussed

between Mr. Brij Krishan Chandiwala and Swami Harinarayanand. Mr. Lahtan Choudhary felt that the image of the Samaj would be tarnished if advances of about Rs. 26 lakhs remained unutilised or unaccounted for. The letter also shows that Mr. Surya Deo Narain Sinha had a hand in this. Further, Mr. Brij Krishan Chandiwala pointed out that in the balance sheet of March 31, 1965 of the Bihar Pradesh Bharat Sevak Samaj advances against the unit leaders were shown to be Rs. 26,16,174.16 and in the second balance sheet sent soon after no such figure was mentioned, thus giving the impression that the advances had been recovered.

29.166 Swami Harinarayanand in his letter dated February 28, 1966 had said that the accounts were being audited and the discrepancies in the two balance sheets would be rectified. Mr. Brij Krishan Chandiwala wrote a letter to get the views of the Pradesh Chairman about Mr. Choudhary's proposal that the Central Samaj should either take over the assets and liabilities of Kosi Project Construction Committee or to disallow the Project Construction Committee to continue to take any further works.

29.167 As will be seen later it was decided not to take any further works.

The Accounts received of the Kosi Project Construction Committee by the Central Bharat Sevak Samaj

29.168 A reference has already been made to a letter dated August 4, 1966 of Mr. B. K. Chandiwala to Swami Harinarayanand regarding accounts and outstandings of the Kosi Project. The Accounts referred to in that letter are—

- (i) A Balance Sheet as on March 31, 1965 of the Kosi Project Construction Committee sent by the Secretary of the Kosi Project Construction Committee of the Bharat Sevak Samaj at Supaul on September 27, 1965; and
- (ii) A Balance Sheet as on March 31, 1965 drawn up by the same Secretary for the Kosi Project Construction Committee on October 11, 1965.

The copies of these Balance Sheets are on the files of the Central Construction Service produced before this Commission and considerable difference in the figures are shown

on the Assets and Liability sides in the 2 Balance Sheets, the main differences are under the following heads :—

Head as shown in the Balance Sheet	Figures as per the Balance sheet of September 27, 1965	Figures as per the Balance Sheet of October 11, 1965
1	2	3
Liabilities :		
Community Savings	6,45,732.69	8,43,068.00
Project Money	42,76,802.53	7,96,126.56
Registers	719.25	73.65
National Highways	1,97,552.30	Nil
State Bharat Sevak Samaj, Patna.	1,091.00	Nil
Assets :		
Furniture	4,300.65	2,899.85
Cycle	2,444.86	3,811.04
Utensils and other equipments.	5,881.54	5,150.40
Typewriter	868.66	1,459.37
Clock	Nil	81.80
Community Savings:—		
Western	3,620.62	4,65,441.08
Eastern	2,51,820.46	
Distt. B.S.S., Katihar	3,054.43	3,137.15
Night Shelter, Katihar	167.00	Nil
Advance with Unit Clerks {	1,297.27	Nil
Advance for Departmental work. {	26,16,174.16	Nil
Loss of Katihar work	11,00,242.33	Nil
	3,27,143.48	3,36,806.76

29.169 In view of the fact that there are such large differences in the two Balance Sheets and specially in view of the fact that the advances to the Unit Leaders amounting to Rs. 26,16,174.16 were not shown in the Balance Sheets sent on October 11, 1965 at all, it appears that these accounts cannot be relied upon. It also raises a doubt on whether there was any proper account maintained by the Bharat Sevak Samaj for the Kosi Unit. These Accounts also do not show that the Community Savings or the Organisational Expenses of more than Rs. 16 lakhs, with-

drawn from the Kosi Project, which have already been referred to, were properly accounted for.

29.170 What is surprising is that the Central Bharat Sevak Samaj which asked the Bihar Bharat Sevak Samaj Chairman to obtain a proper audited account does not appear to have received any such Account, at least they have not produced any before this Commission when they were specifically asked to produce all the accounts of this unit.

Central Bharat Sevak Samaj and Kosi Construction Works

29.171 'A' note dated March 25, 1963 prepared by Mr. A. N. Malhotra, Director, Construction Service in the Planning Commission shows that a meeting of the Standing Committee for construction works presumably of the Bharat Sevak Samaj was held at the residence of Mr. G. L. Nanda on March 24, 1963. It was attended amongst others, by Mr. J. L. Hathi and Mr. Ahmed Mohiuddin. Swami Harinarayanand was also present and the discussions were mainly in regard to the works undertaken by the Bharat Sevak Samaj. The following decisions were taken :—

- (i) The allegation of the Government of Bihar that Rs. 10 lakhs was due from Unit leaders or that the Samaj was at least morally bound because they were sharers in the moneys obtained by the Unit leaders from the Government. This claim was not accepted by Swami Harinarayanand and it was decided to send an accounts man to Bihar to take up the accounts of the Unit leaders and get them settled and he was to send progress reports.

A special man was to be appointed in the Central Samaj Office to process the Bihar accounts and to take up follow up action.

- (ii) The Swami stated that the entire savings in the district of Darbhanga and Seharsa had been spent on 350 Community Development works which were either completed or were in the course of completion and at the credit of the Bharat Sevak Samaj there was only a sum of Rs. 7 lakhs left and it appertained to Purnea district. The position taken was that the works which had already started should be completed but no new works should be started and the money at the credit of the Bharat Sevak Samaj should be kept to off-set the loans.

- (iii) Swami Harinarayanand promised that final accounts would be sent by April 10, 1963. He also stated that a penalty had been imposed for excessive consumption of coal in connection with the brick kiln works. He promised that he would request Mr. T. P. Singh, Administrator, Kosi Project, to waive the penalty.
- (iv) The Swami also promised to have the accounts of the Railway Unit at Katiyar as well as Daltonganj-Bhakhtiar-pur unit prepared and audited by Chartered Accountants in two months time.

After these various points were discussed, the Committee decided not to take up any new works till audited accounts of the works already done were made available to the Central Samaj.

29.172 There is nothing to show that any accounts were submitted of the works already taken up nor is there any evidence to clearly show that no further works were taken up.

29.173 Mr. H. K. D. Tandon, Director, Public Cooperation in the Planning Commission, submitted a note dated February 20, 1963 to the effect that he had spoken to Swami Harinarayanand regarding the accounts of Kosi and the latter had informed him that the accounts were almost ready and would be given a final form in a few weeks and the unadjusted advances were of the order of Rs. 4 lakhs and it was expected that adjustments would be made of about Rs. 2 lakhs leaving a balance of Rs. 2 lakhs. There was expectation of profits for the year 1962-63 of about Rs. 3 to 4 lakhs. But significantly he stated in his note that the Swami was not very enthusiastic about the senior workers of the Samaj visiting Patna in connection with the accounts.

29.174 The report of Mr. Goela on the accounts of the Training Scheme and the accounts of Kosi area dated June 10, 1959 which extends over large number of pages and has been discussed at length in the portion of the report dealing with the training Scheme in connection with Kosi. It shows that the control of the Kosi Project was in the hands of the Central Bharat Sevak Samaj whose officers were looking into the accounts and the working of the project and they were to send reports to the Central Samaj.

Although technically there might have been a Kosi Unit of the Bharat Sevak Samaj which was operative under the Kosi Control Board yet it was an integrated activity of the

Central Samaj which was sending moneys out of the Training Scheme funds to the Kosi Project. It cannot be said, therefore, that the Kosi Unit was such an isolated project that its accounts cannot be looked into by this Commission or could not be scrutinised by the Central Samaj or the Central Government.

This was not the only inspection done by Mr. Goela on behalf of the Central Bharat Sevak Samaj. He had previously been inspecting the accounts of the Kosi Project and he went to the construction operations area for inspection purposes in May, 1957 and a report to that effect was also submitted by him. Besides this Mr. Mithal who was in-charge of the Central Construction Service has given a resume of the work of the Kosi Project through the Bharat Sevak Samaj from January, 1955 to January, 1957 which supports the fact that the Kosi Project was really being worked and managed by the Central Bharat Sevak Samaj though perhaps through a local agency.

Contributions from Kosi Project Construction Committee to the Central Bharat Sevak Samaj

29.175 The unaudited accounts of the Central Development Fund of the Central Bharat Sevak Samaj show the following amounts as contributions by the Kosi Unit towards the Fund :—

	Rs.
1958-59	60,000.00
1960-61	25,000.00
TOTAL	85,000.00

29.176 In the year 1963-64 this amount was transferred to the accounts of the Central Construction Service and there is also another small sum of Rs. 90.75 received as contribution from Bharat Sevak Samaj Supaul making a total of Rs. 85,090.75 as the contribution received by the Central Samaj from the Kosi Unit.

29.177 The Samaj has produced the Receipt and Payments accounts of the Kosi Project Construction Committee Head Office for the years ending December, 1963, December, 1964 and December, 1965. These accounts show the receipts of the following amounts by the Central Office of the Samaj at Delhi :—

Year	Amount
	Rs.
Year ending 31st December, 1963	2,074.87
Year ending 31st December, 1964	654.22

Nothing seems to have been contributed in the following year i.e. year ending December, 1965.

Works taken up by the Gandak Nirman Samiti of the Bharat Sevak Samaj

29.178 A letter of Mr. J. K. Khanna dated January 3, 1964 as Secretary of the Central Construction Service to Swami Harinarayanand, Chairman, Bihar Pradesh, shows that the Pradesh Bharat Sevak Samaj had requested for permission to take up works costing more than Rs. 5 lakhs in the Gandak Project. In the previous year they had completed works in the project of the value of Rs. 1,25,000 and the Central Samaj wanted accounts of the same. The Pradesh Bharat Sevak Samaj had been allotted further earth work of the estimated cost of Rs. 7 lakhs at Rs. 24 per thousand cubic feet. The Central Samaj wanted the Pradesh to give particulars of the Branch Managers and other members of the Project Committee before they could give sanction.

29.179 On March 6, 1964 the Swami replied to Mr. J. K. Khanna's letter saying that he had not received the final figures of the quantity of work allotted to the Samaj in the Gandak Project. The estimated value of the different works given by him was as follows :—

	Rs.
1. Betia Main Canal	10,00,000
2. Gopalganj Main Canal Chapra	4,50,000
3. Chapra Main Canal	4,50,000
4. Additional work close to Chapra obtained by Swami Harinarayanand	90,000

29.180 The Swami also said that the contract of the Chapra Main Canal had been taken to help the Bharat Sadhu Samaj so that 5% of the budget would go to the Bharat Sevak Samaj for organisation and labour amenities and 10% of the savings to the Bharat Sadhu Samaj and Research Institute and he took a personal responsibility for the implementation of the Project and to pay the losses, if any, and this arrangement was being made because the Sadhu Samaj could not take up construction work itself and sign agreements. He, therefore, asked the approval of the Central Bharat Sevak Samaj for the proposal. This is how law was circumvented and subterfuges used to benefit the Sadhus through the Bharat Sadhu Samaj. This was a misuse of Benami transactions.

29.181 The fourth work mentioned above i.e., additional work close to Chapra was taken

through the personal influence of Swami Harinarayanand and the entire saving of that was to go to the Bharat Sadhu Samaj.

29.182 The savings from the works above-mentioned were as much as Rs. 1,90,000/- but as the accounts have not been produced for all the works the actual profit cannot be determined nor the above figure investigated. The audited accounts for the period ending March, 1965 show that none of the works mentioned above was included in the audited accounts of the Gandak Nirman Samiti for that period.

29.183 In a statement dated July 31, 1967 in the Bihar Legislative Assembly the Minister for Power, Mr. Tej Narain Jha, stated that in the Gandak Project the Bharat Sevak Samaj had been allotted all types of works in Saran and Tirhut, Canal Anchals the value of which in Saran alone was Rs. 35 lakhs but the execution of the work was unsatisfactory because wherever the Bharat Sevak Samaj found any difficulty it left the work unfinished. In Tirhut Anchal the work was of the value of Rs. 5 lakhs but there also the execution was unsatisfactory.

29.184 The accounts upto the date of making of the statement by the Minister show that advances of Rs. 3,64,559.09 and 40,872.00 respectively were outstanding in the Saran Canal and Tirhut Canal Anchals and these advances had not been repaid by the Bharat Sevak Samaj. The Irrigation Minister convened a meeting in which the Samaj was asked either to complete the works or to repay the advances but neither of the two things was done. Except for the accounts of 15 months ending March, 1965 the Samaj has not produced the accounts of the entire working of the Gandak Nirman Samiti. The accounts produced however show that the total value of the work done and paid for was Rs. 3,11,093.35, and the profit out of that was Rs. 14,765.00, the amount of advances outstanding and due to Government and to others on account of work advances was Rs. 1,16,721.58 in the Balance-sheet of the period ending March, 1965. The record does not show what work the Samaj took prior to the period of accounts above-mentioned and what works were taken after that period. It may here be observed that although the Minister had stated that the Samaj had taken works of the value of Rs. 35 lakhs the accounts show works of the value of Rs. 3,11,093.35 only.

29.185 The accounts above-mentioned i.e. for the period of 15 months ending March, 1965 show the following:—

(i) The total work done and paid for was Rs. 3,11,093.35. Besides this there was an expenditure on works in progress of Rs. 8,538.75. This shows that only a small part of the contract given to the Samaj is included in the accounts. There are three works included in these accounts—the Saran Canal, the Tirhut Canal and the Semira Building Construction works.

(ii) The accounts show that total labour charges during the period were as follows:—

	Rs.
(a) Job Workers	2,39,538.12
(b) Departmental	20,239.74
	<u>2,59,777.86</u>

This shows that the works were mostly executed through job workers whose status is not clear but they are more in the nature of sub-contractors. This is because there is no expenditure shown on materials, the Samaj had taken security deposits from the job workers which on March 31, 1965 amounted to Rs. 10,682.39. The term 'Job Workers' appears to be a contrivance to hide the real status of sub-contractors by the use of an unusual term.

(iii) Although the work was executed through job workers who appear to be sub-contractors the following amounts were expended on the salaries of the staff:—

	Rs.
(a) Contract Account	5,168.57
(b) Profit & loss Account	9,049.69

The Samaj had purchased a jeep, a cycle, a duplicator, a fan, a radio and a petromax lamp, hutments and water pumps besides other items of furniture. All this cost the Samaj Rs. 26,106.13 and the depreciation on it was Rs. 5,173.00. It is not shown as to what happened to these items purchased by the Samaj.

(iv) The Balance-sheet of the period ending March, 31, 1965 shows that loans and advances outstanding were as follows:

Loans :	Rs.
Bharat Sevak Samaj, Saran	623.00
Others	1,057.60
	<u>1,680.60</u>

Advances :

	Rs.
To Job workers	62,774.60
Workers of Bharat Sevak Samaj	12,960.84
Different units of Bharat Sevak Samaj	22,456.71
To Landlord for repairs	23.40
	<u>98,215.55</u>

The balance-sheet does not show to whom these advances were given. But the auditing Chartered Accountant has given a remark that in some cases the workers to whom the advances had been given were no longer on the muster rolls of the Samaj and the advances made were doubtful. Although the contract provided for measurement on the basis of sections, the advances were adjusted on the basis of pit measurements. As a matter of fact, the correct amount of what was payable to these workers could be determined after the Department had made final measurements and prepared the bills.

The books of accounts of Gandak Nirman Samiti have not been produced nor any accounts for the subsequent years and, therefore, it is not known as to how much out of the loans and advances totalling Rs. 1,29,946.71 was recovered and how much become irrecoverable. Further it appears that advances were made to workers of the Bharat Sevak Samaj amounting to Rs. 12,960.84 and to different Units of the Samaj amounting to Rs. 22,456.71. The reason for these advances has not been indicated and it cannot be said this was a proper application of the funds by the Samaj.

(v) It appears that out of the cash balance of Rs. 20,514.81 a sum of Rs. 701.87 was kept in a Bank deposit and as much as Rs. 19,812.94 was kept as cash in hand.

(vi) The auditor of the Gandak Nirman Samiti raised the following objections:—

“(a) No record, whatsoever, is maintained by the Samiti at its Head Office in respect of receipts and issue of materials supplied to Samiti by the parties.

“(b) The deductions made by the parties from the bills submitted by the Samiti for the materials supplied have not been taken into accounts.

“(c) Neither the record of work in progress has been maintained by the Samiti nor the work in progress as on 31-3-1965 has been taken into account.

“(d) The advances made to job workers have been considered to be good, but in some cases, where the workers are no longer in the muster roll of the Samiti, it would be doubtful realisation as the advance money is realised only through final bill on completion of the work. In the accounts under audit, the advances are adjusted on the basis of pits measurement and not on the basis of sectional measurement which is contemplated in the contracts. Therefore, correct figure of bad-debts would be available only after the final bills are prepared.”

This report is hardly a credit to the working of the Samaj.

Appointment of Dutta Commission by the Bihar Government to inquire into the accounts of the Community Savings Fund of the Kosi Project Construction Committee and the advances given to the Unit Leaders.

29.186 By a Notification dated the 26th May, 1971 the Government of Bihar appointed a Commission of Inquiry headed by Mr. Justice K. K. Dutta, a retired Judge of the Patna High Court, to inquire into the following matters :—

“(a) Whether the Bharat Sevak Samaj through the Central Construction Committee and the Kosi Project Construction Committee, on the plea of public co-operation, obtained the construction work in the Kosi Project and through its unit leaders received advances of money between the years 1955 and 1962 out of which over 23 lakhs (twenty-three lakhs) rupees became irrecoverable on account of the non-existence of the unit leaders set up by Shri Lalit Narain Mishra and Shri Lahton Choudhury and whether the said sum of money or any portion thereof was defalcated thereby causing wrongful loss to the Kosi Project Administration and the Government?

“(b) Whether any fund called the Community Savings Fund was created for the execution of schemes of community benefit by deducting moneys payable to the unit leaders of the Bharat Sevak Samaj, which was given construction work including earthwork in the Kosi Project through the Central Construction Committee and the Kosi Project Construction Committee?

“(c) What was the extent of the fund of the Community Savings Fund and how it was deposited and accounted for?

“(d) Whether funds to the extent of Rs. 8,43,068 withdrawn by Shri Lalit Narain Mishra and Shri Lahton Choudhury detailed hereinbefore and any further sum or sums out of the Community Savings Fund were spent in development Schemes contemplated by the fund, and if not, who are the persons responsible for the misappropriation, if any?

“(e) What was the extent of assets and pecuniary resources owned and possessed by each of the said two persons, namely Shri Lalit Narain Mishra and Shri Lahton Choudhury and their families, relations and other persons in whom they were interested prior to the commencement of works in the Kosi Project and thereafter?”

29.187 The Dutta Commission took cognisance of the matter on the 29th May, 1971 but later on by a Notification dated the 14th July, 1971 the Bihar Govt. decided that the continued existence of the said Commission of Inquiry was unnecessary and, therefore, decided that the Commission should stop functioning from the 14th July, 1971. The reasons given for terminating the inquiry were :—

“(i) The decision to set up the Commission of Inquiry was taken by the Government headed by Mr. Karpoori Thakur without getting the relevant records and other available material.

“(ii) The Commission was set up in violation of the provisions of 28(b)(iv) of the Rules of Executive Business framed under Article 166 of the Constitution of India without placing the matter before the Governor of Bihar before issuing the Notification constituting the Commission, even though it related to a Minister of the Government of India and, was, therefore, a case affecting the relations of the State and Central Governments.

“(iii) Even though in accordance with the Code of Conduct of Ministers adopted by the State Government in 1964 it was necessary to consult the Prime Minister of India before setting up the Commission of Inquiry against a Minister of the Union Government of

India, no consultation with the authorities of the Union Government was made before ordering the inquiry against Mr. Lalit Narain Mishra who was a Union Minister.

- “(iv) The communications issued from time to time by the accredited officers of the Bihar State Government to the Government of India, Planning Commission and to the concerned representatives of the Bharat Sevak Samaj, and replies and answers given to the interpellations, call-attention motions and non-official resolutions tabled in the State Assembly clearly revealed that there was no occasion or warrant or justification whatsoever for constituting the Commission of Inquiry.
- “(a) In that, the Unit leaders who were entrusted with the construction of the Kosi embankments were neither the creature nor the agents of Shri Lalit Narain Mishra and Shri Lahton Choudhury and that the Project authorities entered into a contract with them in their personal capacity for which they offered their own security besides collateral sureties;
- “(b) In that, the advances outstanding with the said Unit leaders are their personal liabilities for which action under Public Demands Recovery Act have already been initiated against them;
- “(c) In that, advances made to the local units of the Bharat Sevak Samaj for supply of bricks, constructions of buildings are in no way the liability either of Shri Lalit Narain Mishra or of Shri Lahton Choudhury in as much as they neither executed agreements nor received advances;
- “(d) In that, the Community Savings Fund was built by sums of money which the Unit leaders, out of their free will and consent, offered to be deducted from their work-bills to be spent subsequently by the Bharat Sevak Samaj for Community Welfare Schemes and, therefore, the State Govt. was neither the owner or even the legal trustee of the Fund but was merely acting as the temporary custodian of the said Fund, and was, therefore, under obligation to make advances out of the same on the requisition of Shri Lalit Narain Mishra and Shri Lahton Choudhury who were authorities in that behalf by the Bharat Sevak Samaj;

“(e) In that, Shri Lalit Narain Mishra in his statement in the Parliament in 1968 and in 1971 and Shri Lahton Choudhury in his statement in the State Assembly in 1970 said unequivocally that the monies so withdrawn by them out of the Community Savings Fund were utilised for the purposes for which they were meant and that accounts thereof were furnished to the Bharat Sevak Samaj which was audited by Chartered Accountants and acquittance issued in full satisfaction; and

“(f) In that, the Bharat Sevak Samaj has never raised any objection to these public statements of Shri Lalit Narain Mishra and Shri Lahton Choudhury regarding submission of full and complete accounts of the monies withdrawn by them from the Community Savings Fund.”

29.188 The loans and advances given to the Bharat Sevak Samaj for the Kosi Project were out of the funds placed at the disposal of the State Government by the Government of India and, therefore, the matters fell under the jurisdiction of the Commission of Inquiry set up by the Government of India on the 21st February, 1969 and under the Commission of Inquiry Act after the Commission has been appointed by the Government of India to inquire into the same matters, the State Government shall not, except with the approval of the Central Government, appoint another Commission to inquire into the same matter so long as the first Commission appointed by the Central Government was functioning. Therefore, the appointment of another Commission by the State Government was in violation of the proviso (a) of Section (III) of the Commission of Inquiry Act, 1952.

29.189 From the Notification issued by the Bihar Government on the 14th July, 1971 it appears that they had taken a stand that the matters relating to the contracts given to the Bharat Sevak Samaj in Kosi Project or Community Savings Fund fell within the terms of reference of this Commission.

29.190 The Bihar Government has produced the file relating to the setting up of Dutta Commission and the termination of life of the Commission and an examination of the files shows that the decision to set up the Dutta Commission was taken by the Bihar Cabinet headed by Mr. Karpoori Thakur on the 26th May, 1971. When that Cabinet fell and a new Cabinet with Mr. Bhola Paswan Shastri as the Chief Minister assumed office, the matter was re-examined by the Bihar Government. A

note dated the 13th June, 1971 by Mr. Ram Jaipal Singh Yadav, Minister of River Valley Projects, shows that he considered that under the terms of contract entered into by the Bihar Government with the Unit Leaders who belonged to the Bharat Sevak Samaj the amounts credited in the Community Savings Fund belonged to the Unit Leaders and the money retained in the Government Treasury only in the character of a trustee and not in the character of an owner and there was no responsibility on the State Government with regard to the financial propriety of the transactions made by the Bharat Sevak Samaj out of the Community Savings Fund. The Fund was essentially the savings of the Unit Leaders who had voluntarily agreed to part with a certain portion of it in favour of the parent organisation viz. the Bharat Sevak Samaj and the Government had not made any direct or indirect contributions to the setting up of this Fund.

29.191 He also stated that the Kosi Project was financed by the Government of India either through grants or through loans and the terms of reference of this Commission set up by the Government of India in February, 1969 relates to assistance in the shape of grants, loans, etc. to the Bharat Sevak Samaj and that the Community Savings Fund included its appropriation squarely falls within the scope of inquiry of this Commission.

29.192 The discussion above given shows that the main activity of the Samaj Construction Unit in Bihar was the construction work done on the Kosi River—the Valley Project and this activity commenced in 1954. For this work the Central Government did not give any loans or financial assistance to the Samaj directly but financial assistance in the Form of grants and loans was given through the State Government which was to get executed all irrigation Schemes. However the actual work of execution was under the Kosi Central Board on which the Central Government was represented and on which the Central Irrigation Minister Mr. G. L. Nanda who was also the Chairman of the Bharat Sevak Samaj and was the Chief protagonist of this activity, was a special invitee and the whole operation was under its direction including financial assistance and control. But there were certain activities which received direct financial help from the Central Government, which included the starting of a training centre to provide the Samaj with technical staff for the construction activity and for local Department works in Kosi area. But the Commission is of the opinion that no accounts of the Samaj will be complete without taking into account

the monies given for the Kosi Project which the Samaj has itself included in its consolidated accounts and which has been claimed as a star performance by the Samaj and is the basis of its construction activity. As a matter of fact Mr. G. L. Nanda in his statement before the Commission stated that Kosi was a great achievement of the Samaj. The following facts are relevant to the Jurisdiction of this Commission and as to why the accounts of Kosi are necessary to determine the matters referred to it.

1. In the various reports about their activities the Bharat Sevak Samaj has included the Kosi Works as one of their major achievements and have claimed credit for the same. In a pamphlet brought out in October, 1963 sub-nominee "Some Facts and Views about participation in construction Projects of the nation" (Ex. 69), the Central Bharat Sevak Samaj Construction Service has shown that the volume of the work done by the Bharat Sevak Samaj in the Kosi Area from 1956 to 1962 was Rs. 2 crores and has also shown the saving to the Bharat Sevak Samaj as being Rs. 16 lakhs.

2. In the consolidated account of the Construction Service which the Bharat Sevak Samaj has prepared and furnished to the Government of India for the years 1964-65 and 1965-66, they have included the accounts of the Kosi Works for 3 years namely, 1963, 1964 and 1965.

3. The Central Bharat Sevak Samaj has shown in their Accounts an amount of Rs. 85,000/- as received from the Kosi Unit from out of the deductions which were made from the Unit Leaders on account of the supervision charges of the Bharat Sevak Samaj.

4. An article written by Mr. M. D. Mithal, General Manager of the Construction Service of the Bharat Sevak Samaj in the "Bhagirath" of July, 1962 shows that the Primary responsibility for work was that of the Unit Leaders who were accredited representatives of Gram Panchayats, Labour Cooperatives and Local branches of the Bharat Sevak Samaj who had been authorised by the Bharat Sevak Samaj to sign contracts with the Project authorities. It shows that the Unit Leaders were only authorised representatives of the Bharat Sevak Samaj and, therefore, unless the Accounts of the Unit Leaders are included the Accounts of the Bharat Sevak Samaj are not complete.

5. The agreements with the Unit Leaders entered into by the Government provided for

the Unit Leader surrendering a certain percentage on account of the supervision charges payable to the Bharat Sevak Samaj and also for the Community Savings Fund. These amounts were to be utilised in a manner to be settled between the Bharat Sevak Samaj and the Project Authorities but a major part of the amounts were withdrawn by the Samaj and the accounts of the Bharat Sevak Samaj will not be complete unless and until the accounts of these withdrawals are also included.

6. From the year 1955 the Unit Leaders were selected not only from amongst the leaders of Gram Panchayats and local co-operatives but also from the Bharat Sevak Samaj units and from the year 1959 contracts were entered into directly with the Bharat Sevak Samaj for the execution of the works. The Accounts of the Bharat Sevak Samaj cannot be said to be complete unless the accounts of these units are included.

7. The Government of India, the Ministry of Irrigation and Power, sanctioned a scheme for the training of supervisors and technical personnel in the Project area and for mobilising public cooperation in that area and grants totalling Rs. 89,900:00 were given to this Project. These grants were sent to the persons incharge of the Bharat Sevak Samaj in the Kosi Project area and the verification of the utilisation of these grants cannot be done unless the accounts of the units which received the grants and which utilised them is shown.

8. The Planning Commission sanctioned grants for Local Development Works to be taken up in the Kosi area and a condition of the grant was that the matching contribution of 50% for these works was to come from out of the Community Savings Fund credited by the Kosi Project Construction Committee. The Accounts of the Local Development Works cannot be verified unless the accounts of the Kosi Unit which received the grants and also of the Community Savings Fund from which the matching contribution was to be met are made available and examined.

9. The Government of India sanctioned loans for the execution of the Purnea Aerodrome Works and from out of that loan Rs. 1,73,474:32 was advanced by the Central Bharat Sevak Samaj to the Kosi Project Construction Committee. Unless the accounts of the Kosi Project Construction Committee are produced the utilisation of this loan cannot be investigated. Nor will it be complete.

10. Thus for studying the accounts of the Bharat Sevak Samaj and also the utilisation of some of the Central Government grants and

loans it is necessary that the accounts of the Kosi Works of the Bharat Sevak Samaj are examined, which is only possible if the accounts are before this Commission.

11. Further certain claims have been made by the Bharat Sevak Samaj and its leaders about the benefits that accrued to the exchequer due to the Samaj taking up construction works and on the basis of these benefits claimed concessions which were given to the Bharat Sevak Samaj in connection with the various construction contracts given to them by the Government of India. The Public Accounts Committee which was apprised of these claims could not examine the matter due to non-availability of the accounts. The Samaj has also made claims about various beneficent works which they have undertook and carried out. And these included works taken up in the Kosi Area. It is not possible to verify whether these works were taken up and whether any funds were spent for the same unless and until accounts of those works are available. It is necessary to have the accounts of the Kosi Unit for a proper verification of all the claims made by the Bharat Sevak Samaj or on its behalf.

12. The Commission has, therefore, examined the working of the Kosi Unit of the Bharat Sevak Samaj for the purposes mentioned herein but unfortunately the Bharat Sevak Samaj refused to produce any records relating to their Kosi Unit so it has not been possible for the Commission to come to definite findings about the claims made by the Bharat Sevak Samaj or about the proper utilisation of assistance given to them or about the maintenance of proper accounts for the organisation, except to the limited extent of what has been shown by the records made available by the Central Bharat Sevak Samaj and by the Bihar Government.

13. The Samaj has taken a contradictory position as to the Jurisdiction of this Commission *vis-a-vis* the Dutta Commission. It has argued that this Commission has no jurisdiction as there are no loans or grants from the Centre to the Samaj for Kosi Works. The position which had been taken by the present Bihar Ministry was two-fold (1) that its predecessor had acted contrary to the Rules of Business framed under the Constitution and (2) that the Dutta Commission had no jurisdiction because of the earlier appointment by the Central Govt. of this Commission. And the Samaj has not submitted to the jurisdiction of either of the Commissions. So we are in this position and it is so argued that this Commission has no jurisdiction, and because of the appointment of this Commission the Bihar

Government was induced to hold that it had no power to appoint a Commission of Inquiry. So no inquiry can be instituted under the present circumstances.

29.193 (i) The association of the people was under the caption "Public Co-operation" was at the instance of the Planning Commission and the induction and nomination of the Samaj for working out that scheme was at the instance of Mr. G. L. Nanda at that time the Minister for Labour, Planning and Power and also Chairman of Bharat Sevak Samaj. He attended the first meeting of the Kosi Control Board and sponsored the Samaj by discussing the matter with the Kosi Project Administration. In the witness box Mr. Nanda took credit for this and for the performance of the Samaj. So it will not be a far fetched conclusion that the Central help to the Kosi Administration was meant also for giving financial assistance to the Kosi Bharat Sevak Samaj and Kosi Bharat Sevak Samaj was an integral part of the Bharat Sevak Samaj and a recognised unit of the Central Samaj.

(ii) The Bharat Sevak Samaj was given the task of organising (a) Shramdan and (b) Gram Panchayats and Labour Cooperatives and was to choose the portions of the banks of the Kosi most convenient for them to work on. They were to nominate the Unit Leaders of the Gram Panchayats and Labour Cooperatives with whom the Project was to enter into agreements. The Samaj was also entrusted with the work of providing labour amenities to the labour employed under the scheme, and for which they were to be paid separately. The Samaj also took works in its own name.

(iii) The Samaj was allotted the easier reaches of the embankment in Kosi but still in the first working season their rates were Rs. 36/- per thousand cft. on the Western Embankment and that of the contractors who were allotted the more difficult reaches cost only Rs. 34-1-0 per thousand cft.

(iv) In the subsequent seasons the Bharat Sevak Samaj was allotted reaches of their choice but were paid at the same rates at which contractors were paid in the neighbouring reaches. But the Samaj wanted higher rates to be paid which the Project rightly resisted. Still claims were made by the Bharat Sevak Samaj that there were savings to the Project due to the coming in of the Bharat Sevak Samaj.

(v) The Samaj was paid on the basis of pit measurements and not on the basis of cross sections and when this pit basis was changed

in 1959 by the Chief Engineer they protested and brought influence from the Planning Commission to have the basis changed to the previous borrow pits measurements. This was just the opposite of what the Chief Engineer had decided because of the changes due to time and weather.

(vi) The Bharat Sevak Samaj Unit Leaders were provided with tools and equipments by the Kosi Administration but from the evidence it has not been clear that the tools and equipments were returned and in default thereof any recoveries were effected.

(vii) Another claim made by the Bharat Sevak Samaj is that through their help the land acquired for the embankment and canals were given up by the people but the evidence of the Chief Administrator Mr. T. P. Singh is that there was no difficulty about land acquisition because the land, which was mostly submerged, was of bad quality and the people were only too happy to have the embankments which would have benefitted them by controlling the floods. The evidence of the Sub-Divisional Magistrate was that proceedings had to be taken under the land Acquisition Act. The two positions are incompatible but the fact remains that people were only too glad to give their land and get lands elsewhere.

(viii) Another claim made by the Bharat Sevak Samaj was that the rates for earth work in Kosi had fallen because of the Samaj coming into the field of construction. Out of the total cost of the Kosi Project which was about Rs. 64.23 crores the Samaj did work of only about 2.5 crores. Further the available evidence shows that the area was infected with malaria which due to the public health measures taken by the Bihar Government was made more habitable and to what extent the labour rates had fallen due to this it is not possible to verify for want of details. The evidence however does show that the contractors were initially demanding very high rates and the help of the Samaj brought down the rates. The other contributing cases were also there but they were later.

(ix) The evidence also shows that after the preliminary effect of the coming in of the Samaj the cost of work done by the Samaj was actually higher in the various reaches. At least it had cost the Government more in some years and when the rates were the same as those of the private contractors in some years the Samaj was pressing for an upward revision of their rates.

(x) The Agenda Notes of the Kosi Project Control Board show that the Unit Leaders of the Bharat Sevak Samaj were unwilling to show their accounts to the Project authorities. The Bharat Sevak Samaj was making claims that the Unit Leaders were disbursing their entire earnings to the labourers after retaining a nominal amount for their own living and for keeping an office. But no accounts of the Unit Leaders were shown to the Project authorities nor to the Commission when it visited Patna. The accounts of the Unit Leaders were also not produced before the Central Bharat Sevak Samaj and it made persistent efforts to get them from 1962 onwards. Mr. G. L. Nanda has however assured the Commission that there are audited accounts which were shown to him. These should have been produced before the Commission.

(xi) The pattern of public cooperation was this:—The Bharat Sevak Samaj was to choose the reaches of the embankment for execution in the different working seasons and the rates were settled by the Bharat Sevak Samaj with the Kosi Project Administration. The Bharat Sevak Samaj nominated the Unit Leaders with whom the Project authorities were to enter into contracts for the execution of the works. These unit Leaders were the accredited representatives of Gram Panchayats and Labour Cooperatives for the first working season and from the second working season the accredited representatives of the local branches of the Bharat Sevak Samaj were also authorised to sign these contracts. But neither the Kosi Project nor the Bharat Sevak Samaj have produced the letters to the Bharat Sevak Samaj allotting them the different reaches nor the letters written by the Bharat Sevak Samaj to the Project nominating the different Unit Leaders. The Commission has, therefore not been able to determine who were nominated by the Bharat Sevak Samaj as Unit Leaders, nor how many of them were leaders of the Bharat Sevak Samaj units nor how many of them were representatives of the local gram panchayats and labour cooperatives. But in an article written by Mr. M. D. Mithal, General Manager of the Central Construction Committee it is said that the Kosi Project Construction Committee was the policy making body which in consultation with the Project authorities framed the programme of work and annual budget, the executive responsibility rested with the Secretary who was assisted by 2 local organisers called the Embankment Incharge for each side of the embankment, each embankment was divided into a number of points which were incharge of a local public worker who

was responsible for coordinating the activities of the Unit Leaders and for ensuring progress of work and the Unit Leaders were the accredited representatives of the Panchayats, Labour Cooperatives and local branches of the Bharat Sevak Samaj who had been authorised by the Bharat Sevak Samaj to sign contracts with the Project authorities. This shows that the Bharat Sevak Samaj had authorised these Unit Leaders to sign the contracts and they were representatives of the Bharat Sevak Samaj. The agreements entered into by the Project also show that the Unit Leaders were nominated by the Bharat Sevak Samaj.

(xii) Neither the Bihar Government nor the Bharat Sevak Samaj have produced any documents showing how much work was done by the Bharat Sevak Samaj in Kosi area and what was its value. In a report in October, 1963 the Samaj showed the volume of work done in the Kosi area and the Railway Embankment as Rs. 2 crores from 1956 to 1962 and the savings in these works as Rs. 16 lakhs. As the volume of work done in the Railway embankment was Rs. 14,41,430.80 it appears that the work done in the Kosi area during this period was Rs. 1,85,58,569.00. The Bharat Sevak Samaj has produced no accounts, books of accounts or records showing how the amounts received were used or how the savings were used or what happened to them, or how the figure was arrived at.

(xiii) For the years 1963, 1964 and 1965 the Samaj had included the Receipts and Payments of the Kosi Project Construction Committee and the three Anchals under it and these accounts show that the receipts during the three years was Rs. 40,51,134.61. But the Samaj has not prepared any Profit and Loss account or Balance-sheet for this period and the auditing Chartered Accountant reported that the Balance Sheets for the earlier periods were not shown to him and he could not prepare the accounts. The Bihar Government representatives who gave evidence before this Commission mentioned the value of work done in Kosi as Rs. 1.75 crores but the Bihar Government has not produced any records in support of this statement.

(xiv) The Central Bharat Sevak Samaj also sent a Chartered Accountant to get the accounts of the projects taken up by the Kosi Project Committee audited but there is no evidence of any audited accounts having been prepared or received by the Central Bharat Sevak Samaj or even the Kosi Bharat Sevak Samaj allowing any such audit.

(xv) From the year 1955 the Kosi Project authorities sanctioned advances to the Unit Leaders. These advances were given even for works given to the Bharat Sevak Samaj directly. Out of these advances sums totalling Rs. 19,01,520.26 were outstanding against the Bharat Sevak Samaj and the Unit Leaders nominated by it. The break-up of the amounts was as follows :—

	Rs.
(i) Advances outstanding against the Unit Leaders of the Bharat Sevak Samaj who did not turn up for work till after receiving the advance.	57,331.31
(ii) Advances outstanding against Unit Leaders who had been finally paid for but advances were to be recovered.	7,90,147.99
(iii) Advances outstanding against Unit Leaders whose names have not been sanctioned.	97,541.42
(iv) Advances given directly to the Bharat Sevak Samaj for contracts entered into with them.	9,56,499.54
TOTAL	19,01,520.26

As the Bharat Sevak Samaj has not produced accounts of the Kosi Project Construction Committee or of its Unit Leaders it is not known how these advances were utilised and how they are shown in the accounts or with whom these amounts are. The efforts of the Bihar Government to recover these amounts have not succeeded as in many cases the address given by the Unit Leaders nominated by the Bharat Sevak Samaj were false and they could not be traced. It was stated on behalf of the Samaj that recoveries are now being made and the outstandings are being progressively reduced. But beyond this vague statement there is no evidence of accounts to support it. But it is not clear as to who these Unit leaders are.

The Bihar Government had also not taken any land security as it was found difficult to verify previous encumbrances and no security was taken from any of these Unit Leaders who were nominated by the Bharat Sevak Samaj nor was any security taken from the Samaj itself. It is not clear why the Bharat Sevak Samaj which had a saving of Rs. 16 lakhs upto 1962 could not repay the advances taken by it from the State Government.

(xvi) Out of the loans given by the Ministry of Works and Housing and Rehabilitation for the Purnea aerodrome work the Central Bharat Sevak Samaj advanced a sum of Rs. 1,73,474.32 to the Kosi Nirman Samiti but no accounts have been produced showing

how these advances were used by the Kosi Nirman Samiti.

(xvii) Out of these loans given by the Ministry of Irrigation and Power to the Bharat Sevak Samaj Rs. 1 lakh was advanced to the Railway Construction Unit Katihar of the Bharat Sevak Samaj which in turn advanced various moneys from 1960 onwards to the Kosi Project Construction Committee and these advances went up to Rs. 17,620.94 on March 31, 1963. As the accounts of the Kosi Project Construction Committee have not been produced it has not been possible to verify how these amounts were used by the Kosi Project Construction Committee or what happened to it later.

(xviii) In the agreements entered into with the Unit Leaders there was a clause that the Unit Leaders will be paid only 90% and the balance 10% will be treated as surrendered and out of this 10%, 5% was earmarked as organisational expenses for the local and Central Bharat Sevak Samaj and the remaining 5% was to be used as Community Savings. The 10% which was deducted was to be spent on organisational expenditure of the Bharat Sevak Samaj and Community Development in a manner to be settled mutually between the Government and the Bharat Sevak Samaj. The Unit Leader was not to lay any claim to these amounts kept in deposit and was not entitled to raise any objections whatsoever as to the manner of the deposits. Thus it appears that a resultant trust was created in regard to the deductions and their user, which was to be settled by the Government and the Samaj mutually.

(xix) The deductions made by the Kosi Project authorities from out of the bills upto December 31, 1962 amounted to the following :—

	Rs.
(i) Credit under Organisation Expenses Fund.	6,71,963.01
(ii) Credit under Community Savings Fund.	9,56,847.56

From out of these funds withdrawals were made of Rs. 6,50,250.00 from the organisational fund upto December, 1962 and as on January 1, 1963 there was balance of Rs. 21,713.01. These amounts were withdrawn by the following persons :—

1. Mr. Nand Kumar Singh	41,000.00
2. Mr. Sri Ram Puri	85,000.00
3. Mr. Bindra Raja	12,000.00
4. Swami Harinarayanand	75,000.00
5. Mr. Lahtan Choudhary	4,37,250.00

Out of the Community Saving Fund withdrawals were made between April 1959 and January 1963 by the following two persons :—

1. Mr. Lalit Narain Mishra . . . 2,10,000.00
2. Mr. Lahtan Choudhary . . . 6,33,068.00

No accounts have been produced showing whether these withdrawals were accounted for and how they were utilised. But Mr. L. N. Mishra has stated on oath that he rendered accounts which were accepted by the Samaj.

The Planning Commission also made attempts to get the accounts of the withdrawals of the Community Savings in 1967 and the Accounts cell of the Planning Commission which went to Bihar obtained a statement showing the distribution of Rs. 2,10,000.00 received by Mr. L. N. Mishra to various parties but this shows only the distribution and does not show how and where the amount were spent. Further the receipts of these amounts were not traced in the accounts of the Kosi Project Construction Committee by the Chartered Accountant of the Central Bharat Sevak Samaj who went to inspect the accounts.

(xx) The Chief Minister of Bihar in November, 1961 wrote to the Convenor of the Bihar Pradesh Bharat Sevak Samaj suggesting the audit by some governmental agency of the utilisation of the Community Savings Fund in the interest of the Bharat Sevak Samaj in view of the several Press comments and questions in the Legislature. To this replies were sent by the Convenor of the Bihar Pradesh Bharat Sevak Samaj and by Mr. L. N. Mishra rejecting the demand for audit by any governmental agency on the ground that this amount was 100 per cent Bharat Sevak Samaj money earned by it and the Government had no right to look into the manner of the utilisation of the funds. This claim is not well founded.

(xxi) According to the statement made by Mr. L. N. Mishra before Parliament he ceased to be the Convener of the Kosi Project B.S.S. in 1957. But it is not clear in what capacity he withdrew Rs. 2,10,000/- in the years 1959 and 1960 from out of the Community Savings Fund. Mr. Mishra had also stated that he rendered the accounts of the amounts he had drawn to the Bharat Sevak Samaj and they were satisfied with those accounts. But those accounts have not been produced by BSS which if produced & found satisfactory would have been an adequate reply to the criticism levelled in the legislatures and even outside.

(xxii) In the year 1959 the Bharat Sevak Samaj sent 143 schemes of Local Develop-

ment works to the Planning Commission for approval for the purpose of getting grants and out of the proposed schemes 117 schemes of the estimated cost of Rs. 5,50,023.00 were approved by the Planning Commission for the purpose of grants under the Local Development Works Programme in the year 1959 and the grants approved for the purpose amounted to Rs. 2,58,850.00. The balance amount for these works was to come from the Community Savings Fund which the Samaj had built up from out of the deductions made from the Unit Leaders. Under the approved scheme the Bihar Government was to nominate liaison officers to the district concerned who were to distribute the grants after the works were completed and after taking measurements of the works. Unfortunately the Bihar Government has not produced the records relating to these works and has filed an affidavit stating that the records have been destroyed. But the Collectors of Saharsa and Darbhanga have filed the records pertaining to 75 works which show that in Saharsa district 12 works were completed, 41 were left incomplete and 5 works were not taken up and in Darbhanga district 6 works were completed, 13 were left incomplete and one work was not taken up and for 7 works they could not trace the files. The Government grants paid amounted to Rs. 89,417.99 and the local contribution should have been Rs. 1,80,001.94. Evidently the records of the three works have not been traced and from what has been traced it appears that out of Rs. 89,417.99 released the Samaj has completed only 18 works for which the grants paid amounted to Rs. 27,461.97 and Rs. 61,956.02 which was paid as advance grant, is yet to be properly accounted for by the Bharat Sevak Samaj. Even for the works completed the grants were paid on the basis of measurements taken and not on the basis of accounts produced. As the Bharat Sevak Samaj has not produced any accounts of the Local Development Works taken up by them, the Commission has not been able to verify whether any part of the Community Savings were used for these local development works or whether any accounts were kept for these local development works.

(xxiii) The Samaj has claimed that they had taken up various community works out of the Community Savings numbering 158 which included Panchayat Ghars, Libraries, community halls, tubewells etc. The Samaj has refused to produce any accounts and, therefore, there is no means of verifying whether these works were actually executed and if they were executed what was spent and from where the money was spent.

(xxiv) The Central Bharat Sevak Samaj made some efforts to get the accounts of the Kosi Project Construction Committee and they received two unaudited balance-sheets of the Committee as on March 31, 1965 the first one on September 27, 1965 and the second one sent on October 11, 1965 and the assets and liability shown in the two show vast differences. In the first one advance with Unit Leaders were shown as Rs. 26,16,174.16 whereas in the second this was shown as Nil. Similarly the advance for departmental work was shown as Rs. 11,00,242.33 whereas in the second Balance-sheet this was shown as Nil. The Central Bharat Sevak Samaj asked the Chairman of the Pradesh Bharat Sevak Samaj to reconcile these differences but the Central Bharat Sevak Samaj does not appear to have received any further accounts from the Kosi Unit. It appears the Central Bharat Sevak Samaj felt too weak to be able to get any accounts from the Kosi Unit. The reason suggested was the powerful political elements in the Bihar Unit and comparative poverty in political influence of the Central Unit.

(xxv) Out of the savings of the Kosi Unit the Central Bharat Sevak Samaj had received Rs. 85,090.75 but whether these were the only amounts paid to the Central Bharat Sevak Samaj or some other amounts were also paid cannot be verified as the accounts of the Kosi Unit have not been produced before this Commission.

(xxvi) In the Gandak Project the Bharat Sevak Samaj took works costing more than Rs. 40,00,000 in 1963-64 and 1964-65 and from the letters of the Convenor of the Bihar Pradesh Bharat Sevak Samaj it appears that some of these works were taken up benami for the benefit of the Bharat Sadhu Samaj and the Institute of Spiritual and Psychic Research of which also Mr. G. L. Nanda was the principal leader. He was the Chairman.

(xxvii) The Bihar Government gave advances to the Bharat Sevak Samaj from out of which in 1967 Rs. 4,05,437.09 was outstanding.

(xxviii) The Bharat Sevak Samaj has produced the accounts of the Gandak Project only for one period of 15 months ending March 1965 and this shows the value of work done of the value of Rs. 3,11,093.35. What happened to the accounts of the remaining works of about Rs. 37,00,000 is not

clear. The Samaj has produced no accounts after March 1965.

(xxix) The works taken up were got done through "job workers" a nomenclature coined for Sub-contractors and a profit of Rs. 14,765.00 is shown in the accounts.

(xxx) The work advances are as on March 31, 1965 shown as Rs. 1,29,946.71, what happened to these advances cannot be discovered. The value of assets purchased by the Bharat Sevak Samaj for these works amounted to Rs. 26,016.13, what happened to them is also not known.

(xxxi) The cash balance as on March 31, 1965 was Rs. 20,514.81 what happened to this cash balance is also not known.

29.194 Thus, the Commission finds that in respect of Kosi Works no accounts have been produced for the following :—

- (1) Receipts and payments on Rs. 2.26 crores account of works costing about.
- (2) Advances paid by the Bihar Rs. 19,01,520.26 Govt. to the Bharat Sevak Samaj and its Unit Leaders out of which the balance outstanding are.
- (3) Profits on Kosi works upto Rs. 16,00,000.00 December, 1962.
- (4) Amount withdrawn from Rs. 14,93,318.00 the organisational fund and community savings fund created out of the deductions from the unit leaders.

29.195 The Bharat Sevak Samaj has taken the stand that those accounts do not fall within the purview of this Commission's enquiry but the available records show that no accounts were received by the Central Bharat Sevak Samaj from the Kosi Unit except two sets of unaudited balance-sheets as on March 31, 1965 in the first of which advances outstanding from the Unit Leaders was shown as Rs. 26,16,174.16 but in the other one nothing was shown as outstanding. Mr. Gulzari Lal Nanda, ex-Chairman of the Bharat Sevak Samaj has told this Commission that he had seen the accounts. What accounts were produced before him is not known. There were persistent criticisms in the press and the Legislatures about the non-rendering of accounts of the Kosi Unit but still the Bharat Sevak Samaj has chosen not to produce before this Commission, the accounts which they claimed they have.

TABLE 29-A

(Referred to in Para 29.68)

Anchal I

	Advance from Government	Repayment of advance to Government	Bills paid by Government	Advance to Unit Leader	Repayment of advance by Unit	Bills paid to Unit Leader
1963 . . .	4,93,974.00	2,90,679.52	9,29,766.00	9,02,489.00		
1964 . . .	1,21,117.00	1,30,731.00	5,12,562.60	4,30,554.30		
1965 . . .	11,990.00	45,035.00	2,12,507.60	1,25,801.91		
	6,27,081.00	4,66,445.52	16,54,836.20	14,58,845.21		
	4,66,445.52					
	1,60,635.48					

Anchal II

	Advance from Contractee	Repayment of advance to contractee	Bill paid for work done by contractee	Advance to Unit Leader	Repayment of advance by Unit Leader	Bills paid to Unit Leader
1963 . . .	2,08,656.00		10,10,812.76	8,74,392.04		1,63,977.73
1964 . . .	1,15,392.00		1,11,255.68	9,45,245.86	6,17,516.30	
1965 . . .	11,593.00		4,70,759.22	2,48,652.43		5,76,819.57
	3,35,641.00		15,92,827.66	20,68,290.33	6,17,516.30	7,40,797.30
				6,17,516.30		
				14,50,774.08		

Anchal III

Receipts				Payments			
	Advance from contractees		Bills for work done		Advance to Unit Leaders		Bills paid to Unit Leaders
1963 . . .	1,60,134.66	1963 . . .	4,08,692.23	1963 . . .	3,84,475.86	1963 . . .	2,917.77
1964 . . .	4,238.75	1964 . . .	3,74,220.30	1964 . . .	4,32,364.69		
1965 . . .		1965 . . .	20,608.22			1965 . . .	5,15,948.69
	1,64,373.41		8,03,520.75		8,16,840.55		5,48,866.46
Advance to Unit Leaders adjusted.				Refund of advance to Project.			
1965 . . .	4,51,225.01			1964 . . .		98,818.23	

TABLE No. 29-B

(Referred to in Para 29.74(ix))

Year	Amount remitted by the Head Office to Anchal I as per the Head Office's accounts	Amount shown as received by Anchal I in its accounts	Amount less accounted by Anchal I	Amount remitted by Anchal I to the Head Office	Amount accounted for by the Head Office	Amount less accounted for by the Head Office
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<i>Anchal I</i>						
1963	..	..	..	..	..	..
1964	67,789.80	42,662.97	25,126.83	1,13,205.38	1,13,978.00	(—) 772.62
1965	..	24,128.21	(—) 24,128.21	..	183.83	(—) 183.83
	67,789.80	66,791.18	998.62	1,13,205.38	1,14,161.83	(—) 956.45
<i>Anchal II</i>						
1963	25,924.90	..	25,924.90	4,223.15	..	4,223.15
1964	..	..	..	23,201.86	19,266.34	3,935.52
1965	..	..	..	2,541.38	2,326.90	214.32
	25,924.90	..	25,924.90	29,965.39	21,593.24	8,372.99
<i>Anchal III</i>						
1963	..	..	..	1,51,762.94	33,746.50	1,18,016.44
1964	74,968.64	1,99,362.66	(—) 1,24,394.02	..	..	..
1965	2,646.96	1,055.41	1,591.55	..	..	..
	77,615.60	2,00,418.07	(—) 1,22,802.47	1,51,762.94	33,746.50	1,18,016.44

TABLE 29-C

(Referred to in Para 29.84 (I))

Table showing the outstanding advances with the Unit leaders of Bharat Sewak Samaj for the Kosi Project who did not turn up for work at all after receiving the advance

Sl. No.	Name of work	Name of Unit Leader	Amount recoverable	Names of the Executive Engineer by whom the advance given	Details of Security available
1	2	3	4	5	6
I 1	..	Shri Rajeshwar Pd. Singh	735.00	Executive Engineer Supaul Division, Kosi Project.	
2	..	Panchi Mandal	925.00		
3	..	Shri Guna Nand Pathak	383.90		
4	..	Shri Ganga Pd. Choudhary	907.41		
5	..	Shri Priyabart Narain Das	400.00		
6	..	Shri Radha Krishna Mishra	1,000.00		
7	..	Shri Bakey Pahari Singh	1,000.00		
8	..	Shri Akramul Haque	349.00		
		TOTAL	5,700.31		

Statement of outstanding advances with those Unit leaders of Bharat Sewak Samaj who did not turn up to do the work

II 9	..	Shri Abhay Narain Thakur	1,000.00	Executive Engineer Nirmali Division Kosi Project.	Nil.
10	..	Shri Babu Pd. Jha	1,000.00		
11	..	Shri Baidya Nath Dass	1,000.00		
12	..	Shri Bhola Saho	1,000.00		
13	..	Shri Bisheshwar Chaudhary	1,000.00		
14	..	Shri Masud Ali	1,000.00		
15	..	Shri Ram Narain Thakur	1,000.00		
16	..	Shri Ram Pd. Yadav	1,000.00		
17	..	Shri Ramlakshmi Yadav	1,000.00		
18	..	Shri Ram Prasad Sahu	1,000.00		
19	..	Shri Indra Kant Jha	1,000.00		
20	..	Shri Muneshwar Jha	1,000.00		
21	..	Shri Jagdish Jha	1,000.00		
22	..	Shri Isho Lal Yadav	1,000.00		
23	..	Shri Chhutharu Mandal	1,000.00		
24	..	Shri Parmanand Jha	2,500.00		
25	..	Shri Harigovind Jha	500.00		
		TOTAL	18,000.00		

TABLE 29-C—Contd.

1	2	3	4	5	6
III 26	Excavation of Purnea Branch from R.D. 95 to 95.5	Shri Kartik Chand Deonath Guri Vill: Belaini Gulab Bagh Purnea.	300.00	Executive Engineer, Bathana Division I.	Nil.
27	Excavation of Purnea Branch canal from R.D. 105 to 106	Shri Ram Narain Singh at & P.O. Panchgachhi.	300.00	"	
28	Do. R.D. 109 to 110	Shri Taran Prasad Mahato at Rajghat Marianpati District, Purnea.	997.00	"	
29	Do. from R.D. 113 to 114	Shri Rameshwar Singh, at and P.O. Jainagar P. S. Raniganj.	300.00	Executive Engineer, Bathana Division I.	
30	Do. from R.D. 120 to 120.5	Shri Ram Narain Singh at and P.O. Panchgachhi.	200.00	"	
31	Do. from R.D. 122 to 122.5	Shri Rahnarain Ojha at and P.O. Chonara Ramnagar (Purnea).	500.00	"	
32	Do. from R.D. 122.5 to 123.	Shri Gani Prasad Singh at and P. O. Chakmaka Distt. Purnea.	1,277.00	"	Adjustment made from other Division.
33	Do. from R.D. 123 to 123.5	Shri Kulnand Singh at Hasnup P.O. Mariganj. (Purnea).	800.00	"	
34	Do. from R.D. 127 to 127.5	Shri Shahdeo Singh at P.O. Bharaili District Saharsa.	700.00	"	
35	Do. from R.D. 133 to 134.	Shri Chandra Kant Mishra at Sukhasan P. O. Bichakala Distt. Purnea.	42.00	"	Adjustment from other Division.
36	Do. from R.D. 148 to 148.5.	Shri Bharkar Mishra, at Chandail P. O. Basbitti (Saharsa).	300.00	"	
37	Do. from R.D. 162 to 162.5	Shri Ramesh Lal Das, Village Jhuni, P.O. Garahi Balua (Purnea).	300.00	"	
38	Excavation of Srinagar Disty from R.D. 105 to 106.	Shri Abdul Karim at Jogampur, P.O. Khemchand District Purnea.	500.00	"	
39	Do. from R.D. 138 to 139.	Shri Phushan Kumar, at Vaja P. O. Maithopur (Darbhanga).	500.00	"	
40	Do. from R.D. 157 to 159.	Shri Bacha Prasad Yadav, at Ghani, P. O. Garahi Balua (Purnea).	235.00	"	
41	Do. from R.D. 157 to 159.	Shri M. Nefamuddin, Ranauli, P. S. Dharahara Chandrain (District Saharsa).	400.00	"	
			7,651.00		

TABLE 29-C—Contd.

1	2	3	4	5	6
V. 42	Excavation of Kursela Disty. R.D. 127 to 129	Name of the Unit Leaders not given by the Executive Engineer.	600.00	Executive Engineer, Purnea Division, Kosi Project.	Nil.
43	Excavation of Dumar Disty. R.D. 9 to 10.	"	700.00	"	
44	Excavation of Kursela Disty. R.D. 123 to 125	"	500.00	"	
45	Excavation of Dumar Sub-Disty. R.D. 32 to 34.	"	600.00	"	
46	Excavation of Dumar Sub-Disty. R.D. 23 to 24.	"	300.00	"	
47	Excavation of Damar Disty. R.D. 28 to 29.	"	600.00	"	
48	Excavation of Damar Disty. R.D. 13 to 13.	"	300.00	"	
49	Excavation of Dumar Disty. R.D. 30 to 32.	"	700.00	"	
50	Excavation of Kusela Disty. R.D. 100 to 103.	"	800.00	"	
51	Excavation of Kursela Disty. R.D. 102 to 103.	"	700.00	"	
52	Excavation of Kathihar Distributary R.D. 110 to 111, dtd. 3/63.	"	700.00	"	
53	Do. R.D. 131 to 132	"	700.00	"	
54	Do. R.D. 110 to 111	"	400.00	"	
55	Excavation of Kathihar Disty. R.D. 131 to 132.	"	800.00	"	
56	Do. of K.G.D. R.D. 64 to 66.	"	700.00	"	
57	Do. Do. R. D. 78 to 80.	"	779.00	"	
			9,879.00		
58	Excavation of J.B.C. from R.D. 28 to 28.5	Shri M.D. Julab Village Ramjani, P.O. Amani, P. S. Murliganj (Saharsa).	500.00	Executive Engineer, D.I. Division Kosi Project.	Certificate case instituted.
59	Excavation of J.B.C. from R.D. 31 to 31.5.	Shri Bishwanath Rai, Village Nathpur P.O. & B.C. Narpaganj (Purnea).	500.00	"	
60	Excavation of D. L. Disty. R.D. 25 to 30.	Shri Arjun Singh, Village Aini, P.O. Bhavedeva (Monghyr).	800.00	"	
61	Excavation of D. L. Disty. R.D. 20 to 25.	Shri Joganand Lal Das, Village P.O. Mindaul (Purnea)	500.00	"	
62	Excavation of D. L. Disty. R.D. 25 to 30.	Shri Abibhusan Rai, Village & P. O. & P.S. Araral (Purnea).	1,500.00	"	
63	Excavation of Murli - ganj Disty. R.D. 107 to 108.	Shri Govind Mandal Village Parbaha, Korihar (Saharsa).	400.00	"	
64	Excavation of Murli - ganj R.D. 76 to 77.	Shri Gagnath Jha Village & P.O. Rajeshwari (Saharsa).	1,000.00	"	
65		Shri Rajendra Pd. Singh Village & P.O. Jadi, P.S. Tribeniganj (Saharsa).	200.00	"	
			5,400.00		

TABLE 29-C—Contd.

1	2	3	4	5	6
VI 66	Excavation of D9L from R.D. 18 to 19.	Shri Terni Prasad Yadav	500.00	Executive Engineer, Murli Ganj Division, No. I, Kosi Project, Murliganj.	Security bound for Rs. 2,665/- on Court Stamp Rs. 10.50.
67	Excavation of D9L from R.D. 20 to 20.8.	Shri Sekh Chhotu	500.00	"	Security bound for Rs. 3,018/- on Court Stamp Rs. 10.50.
68	Excavation of D9L from R.D. 20.8 to 21.5	Shri Laxmi Sah	500.00	"	Security bound for Rs. 2,172/- on Court Stamp Rs. 10.50.
69	Excavation of D9L from R.D. 19 to 20.	Shri Chhote Lal Mahte	500.00	"	Security bound for Rs. 2,960/- on Court Stamp Rs. 10.50.
70	Excavation of D9L from R.D. 23 to 24.	Shri Anbarul Haque	500.00	Executive Engineer, Murli Ganj Division No. I Kosi Project Murliganj.	Security bound for Rs. 1,914/- on Court Stamp Rs. 10.50.
71	Excavation of D5R from R.D. 80 to 84 and 73 to 76.	Shri Rindeshwari Pd. Singh	500.00	"	Security bound for Rs. 1,982/- on Court Stamp Rs. 10.50 and second loan for Rs. 2,846 on Court Stamp Rs. 10.50.
72	Excavation of D5R from R.D. 63 to 68.	Shri Janardhan Pd. Singh	500.00	"	Security bound for Rs. 2,738/- on Court Stamp Rs. 10.50.
73	Excavation of D9L from R.D. 73.5 to 74.	Shri Radhaballabh Singh	400.00	"	Security bound for Rs. Nil on Court Stamp Rs. 10.50.
74	Excavation of D9L of R.D. 72.5 to 73.	Shri Jamil Akhtar Khan	834.00	"	Security bound for Rs. Nil on Court Stamp Rs. 10.50.
TOTAL			4,734.00		
VII 75	Details not given	..	5,967.00	Executive Engineer, Kosi Project, Baniankhi.	..
			5,967.00		
			5,700.31		
			18,000.00		
			7,651.00		
			9,879.00		
			5,400.00		
			4,734.00		
			5,967.00		
GRAND TOTAL			57,331.31		

TABLE 29-D
[Referred to in Para 29.84 (2)]

Statement of Outstanding Advance with the Unit Leaders of Bharat Sevak Samaj for Kosi Project who have been finally paid off and still the advance have not been liquidated in full

Sl.No.	Name of the work	Name of the Unit Leader	Amount Recoverable	Name of the Executive Engineer by whom the advances given
1	2	3	4	5
1	..	Shri Siva Lal Mandal	267.87	Executive Engineer, Super Division, Kosi Project.
2	..	Shri Chandra Narain Lal Das	421.25	Do.
3	..	Shri Kapileshwar Das	1,008.96	Do.
4	..	Shri Laliteshwar Jha	2,351.00	Do.
5	..	Shri Madhushuden Pd. Yadav	1,086.00	Do.
6	..	Shri Nand Kishore Singh	2,200.00	Do.
7	..	Shri Dwarka Mandal	1,224.00	Do.
8	..	Shri Satya Narain Singh	2,276.00	Do.
9	..	Shri Suraj Narain Jha	2,855.00	Do.
10	..	Shri Baldeo Pd. Sufi	2,070.00	Do.
11	..	Shri Saikhul Mohammad	45.89	Do.
12	..	Shri Sarb Narain Singh	482.00	Do.
13	..	Shri Md. Suleman	241.00	Do.
14	..	Shri Gijra Nandan Mandal	968.96	Do.
15	..	Shri Yogendra Narain Singh	1,959.75	Do.
16	..	Shri Bhagwat Mukhtar	1,042.00	Do.
17	..	Shri Rajendra Lal Das	444.03	Do.
18	..	Shri Laxmi Prasad Singh	1,317.44	Do.
19	..	Shri Sewajee Prasad Singh	2,602.99	Do.
20	..	Shri Baikundh Prasad Singh	119.63	Do.
21	..	Shri Mahendra Narain Choudhary	428.75	Do.
22	..	Shri Rameshwar Jha	159.00	Do.
23	..	Shri Baikunth Nath Singh	136.41	Do.
24	..	Shri Nunoo Prasad Singh	1,434.00	Do.
25	..	Shri Juidep Kumar	517.63	Do.
26	..	Shri Abdul Quyum	1,114.00	Do.
27	..	Shri Savadhir Mishra	172.75	Do.
28	..	Shri Masood Ali	334.19	Do.
29	..	Shri Yogeshwar Prasad Singh	627.12	Do.
30	..	Shri Dineshwar Prasad Singh	523.00	Do.
31	..	Shri Ram Sunder Singh	608.84	Do.
32	..	Shri Amin Lal Mandal	783.86	Do.
33	..	Shri Rayasat Khan	853.06	Do.
34	..	Shri Bhola Choudhary	123.12	Do.
35	..	Shri Satrugan Prasad Singh	1,229.00	Do.
36	..	Shri Satrugan Prasad Singh	620.94	Do.
37	..	Shri Laxmi Prasad Yadav	1,966.00	Do.
38	..	Shri Iswari Mandal	250.15	Do.
39	..	Shri Obey Sah	62.60	Do.
40	..	Shri Yogeshwar Prasad Singh	175.79	Do.
41	..	Shri Dhanilal Jha	259.00	Do.

TABLE 29-D-Cum.

1	2	3	4	5
42	..	Shri Shyam Nand Thakur	594.25	Executive Engineers, Su- paul Division, Kosi Project.
43	..	Shri Ram Narain Mandal	684.00	Do.
44	..	Shri Kalikanand Thakur	721.00	Do.
45	..	Shri Jamil Akhtar Khan	77.00	Do.
46	..	Shri Mohammad Suleman	89.65	Do.
47	..	Shri Banno Jha	606.00	Do.
48	..	Shri Shri Shankar Choudhary	186.14	Do.
49	..	Shri Hamidur Rehman	239.88	Do.
50	..	Shri Moti Prasad Singh	77.00	Do.
51	..	Shri Yusuf Khan	952.00	Do.
52	..	Shri Bishwanath Singh	1,127.70	Do.
53	..	Shri Permandan Jha	303.00	Do.
54	..	Shri Darj Nath Jha	381.00	Do.
55	..	Shri Deobart Arya	760.00	Do.
56	..	Shri Abdul Karim Khan	110.50	Do.
			44,664.08	
57	..	Shri Anant Kumar	1,938.25	Executive Engineer, Nirmalli Division, Kosi Project Con- struction of Western Flood Embankment from Bharda to Ghoghepur.
58	..	Shri Anant Bihari Jha	1,542.61	Do.
59	..	Shri Awadh Kant Jha	232.31	Do.
60	..	Shri Awadh Singh	1,379.00	Do.
61	..	Shri Awadh Lal Kamat	2.00	Do.
62	..	Shri Abdul Rahman	1,241.00	Do.
63	..	Shri Ashraf Narain Yadav	336.00	Do.
64	..	Shri Azimuddin	843.06	Do.
65	..	Shri Ajoy Pd. Jha	179.73	Do.
66	..	Shri Anil Narain Mishra	1,191.00	Do.
67	..	Shri Abhiram Jha	480.91	Do.
68	..	Shri Anurudh Singh	537.75	Do.
69	..	Shri Bisheshwar Pd. Singh	712.30	Do.
70	..	Shri Baloya Nath Jha	396.63	Do.
71	..	Shri Babu Pd. Nath Jha I	220.94	Do.
72	..	Shri Baloya Lal Pandit	955.13	Do.
73	..	Shri Balmokund Raut	2,033.25	Do.
74	..	Shri Bhimeshwar Jha	24.77	Do.
75	..	Shri Bilal Lal Das	438.04	Do.
76	..	Shri Bhoja Thakur	498.87	Do.
77	..	Shri Baldeo Lal Das	272.68	Do.
78	..	Shri Bisheshwar Singh	507.00	Do.
79	..	Shri Braj Nandan Singh	291.56	Do.
80	..	Shri Bhendra Narain Singh	960.00	Do.
81	..	Shri Braj Kishore Verma	426.03	Do.
82	..	Shri Bauji Mishra	498.00	Do.

TABLE 29-D—*Contd*

1	2	3	4	5
83	..	Shri Badri Narain Singh	670.00	Executive Engineer, .. Nirmalji Division Kosi Project Con- struction of Western Flood Embankment from Bharda to Ghoghepur.
84	..	Shri Bishnu Deo Misra	277.00	Do.
85	..	Shri Chhattar Kamat	558.81	Do.
86	..	Shri Chandra Narain Jha	193.00	Do.
87	..	Shri Chandra Shekhar Jha	730.00	Do.
88	..	Shri Durga Nand Jha	615.00	Do.
89	..	Shri Digamber Mishra	171.25	Do.
90	..	Shri Devendra Nath Jha	1,488.31	Do.
91	..	Shri Dwarika Lal Das	440.40	Do.
92	..	Shri Durga Lal	565.00	Do.
93	..	Shri Deo Narain Mishra	498.68	Do.
94	..	Shri Dunia Lal Jha	100.00	Do.
95	..	Shri Deonarain Choudhary	278.93	Do.
96	..	Shri Duryodhan Jha	989.24	Do.
97	..	Shri Damodar Singh	2,500.00	Do.
98	..	Shri Gupta Nath Jha	730.13	Do.
99	..	Shri Gena Lal Saira	257.56	Do.
100	..	Shri Ganga Pd. Singh	1,897.56	Do.
101	..	Shri Girbar Narain Singh	618.75	Do.
102	..	Shri Gopal Jee Jha	1,228.00	Do.
103	..	Shri Hariballav Narain Singh	321.06	Do.
104	..	Shri Hari Saran Jha	666.25	Do.
105	..	Shri Hem Chandra Jha	1,333.60	Do.
106	..	Shri Hem Chandra Mishra	115.19	Do.
107	..	Shri Hari Ballav Das	201.66	Do.
108	..	Shri Jageshwar Jha	880.25	Do.
109	..	Shri Jagdeo Yadav	785.38	Do.
110	..	Shri Janak Chaudhary	357.12	Do.
111	..	Shri Jageshwar Singh	86.06	Do.
112	..	Shri Janak Bihari Dass	2.00	Do.
113	..	Shri Jamuna Pd. Mishra	400.00	Do.
114	..	Shri Jaideo Narain Singh	371.72	Do.
115	..	Shri Jugal Kishore Jha	361.40	Do.
116	..	Shri Jadunandan Singh	1,303.83	Do.
117	..	Shri Jagdish Narain Dass	989.00	Do.
118	..	Shri Kushum Mandal	1,088.50	Do.
119	..	Shri Kameshwar Thakur	2,188.00	Do.
120	..	Shri Khushi Lal Jha	95.25	Do.
121	..	Shri Krishankant Jha	457.35	Do.
122	..	Shri Khushi Lal Yadav	130.06	Do.
123	..	Shri Kamla Kant Mishra	990.55	Do.
124	..	Shri Kantir Jha	206.56	Do.
125	..	Shri Laxmi Kamat	5.83	Do.
126	..	Shri Laxmi Narain Jha	504.96	Do.
127	..	Shri Laxmi Narain Mandal	1,293.82	Do.
128	..	Shri Lalu Paswan	172.00	Do.

TABLE 29-D—Contd.

1	2	3	4	5
129	..	Shri Md. Zafir Ahmad	1,025.50	Executive Engineer, Nirmalli Division Kosi Project Con- struction of Western Flood Embankment from Bharda to Ghoghepur.
130	..	Shri Markande Jha	1,813.06	Do.
131	..	Shri Magan Kamat	77.25	Do.
132	..	Shri Md. Hakim	148.40	Do.
133	..	Shri Md. Nasiruddin	1,727.50	Do.
134	..	Shri Mayanand Mishra	4,757.49	Do.
135	..	Shri Mahesh Jha	854.00	Do.
136	..	Shri Mohan Kumar Jha	435.00	Do.
137	..	Shri Nagendra Jha	2,006.00	Do.
138	..	Shri Nuno Pd. Thakur	32.94	Do.
139	..	Shri Nasib Lal Yadav	1,269.25	Do.
140	..	Shri Nathuni Jha	1,000.00	Do.
141	..	Shri Nawal Kishna Verma	538.00	Do.
142	..	Shri Nathuni Kan	373.25	Do.
143	..	Shri Noonu Jha	250.58	Do.
144	..	Shri Pratap Narain Jha	195.60	Do.
145	..	Shri Phulah Pd. Karan	463.50	Do.
146	..	Shri Parayag Chaudhary	371.62	Do.
147	..	Shri Panchu Singh	53.84	Do.
148	..	Shri Panchu Singh	637.00	Do.
149	..	Shri Permanand Yadav	84.50	Do.
150	..	Shri Purendra Mishra	568.87	Do.
151	..	Shri Priyabarat Narain Singh	1,826.00	Do.
152	..	Shri Pitambar Singh	271.87	Do.
153	..	Shri Ramraksha Pd. Singh	3,359.25	Do.
154	..	Shri Ramsundra Singh	1,857.67	Do.
155	..	Shri Ramkumar Ram Singh	939.69	Do.
156	..	Shri Ramtan Sahu	1,909.50	Do.
157	..	Shri Rambahadur Pandit	1,295.56	Do.
158	..	Shri Ramratan Yadav	1,242.75	Do.
159	..	Shri Ramnarain Jha	283.25	Do.
160	..	Shri Rajkumar Kamat	566.25	Do.
161	..	Shri Rambahadur Sah	116.37	Do.
162	..	Shri Roop Narain Jha	633.00	Do.
163	..	Shri Rambaharosh Singh	523.00	Do.
164	..	Shri Rash Bihari Das	46.37	Do.
165	..	Shri Rajendra Singh	1,334.81	Do.
166	..	Shri Rameshwar Yadav	136.50	Do.
167	..	Shri Ramdeo Jha	1,000.00	Do.
168	..	Shri Ram Narain Singh	211.00	Do.
169	..	Shri Ram Sundra Jha	1,000.00	Do.
170	..	Shri Rajdeo Yadav	83.75	Do.
171	..	Shri Rameshwar Jha	1,014.75	Do.
172	..	Shri Raghu Sah	2.00	Do.
173	..	Shri Raghu Bansh Singh	799.00	Do.
174	..	Shri Sukhdeo Yadav	21.81	Do.

TABLE 29-D—Contd.

1	2	3	4	5
175	..	Shri Suresh Jha	747.81	Executive Engineer, Nirmalli Division Kosi Project Con- struction of Western Flood Enbankment from Bharda to Ghoghepur.
176	..	Shri Shikant Jha	1,000.00	Do.
177	..	Shri Subodh Narain Jha	1,930.50	Do.
178	..	Shri Satya Narain Singh	127.25	Do.
179	..	Shri Shab Saran Singh	1,041.75	Do.
180	..	Shri Suresh Chandra Mishra	495.44	Do.
181	..	Shri Subalal Dass	176.69	Do.
182	..	Shri Shankar Kishore Sharma	38.56	Do.
183	..	Shri Srikant Jha	1,299.38	Do.
184	..	Shri Suraj Narain Jha	672.51	Do.
185	..	Shri Sheonandan Kamat	727.81	Do.
186	..	Shri Subodh Singh	509.28	Do.
187	..	Shri Strughan Singh	115.87	Do.
188	..	Shri Sobhakant Jha	13.27	Do.
189	..	Shri Sekh Samsuddin	300.00	Do.
190	..	Shri Sibeshwar Singh	625.00	Do.
191	..	Shri Shiplakhan Kamat Yadav	974.00	Do.
192	..	Shri Thakur Chaudhary	442.72	Do.
193	..	Shri Tirpit Narain Jha	2,000.00	Do.
194	..	Shri Uma Jha	1,145.80	Do.
195	..	Shri Uma Shankar Jha	673.24	Do.
196	..	Shri Upendra Narain Singh	650.00	Do.
Total			1,03,018.02	
197	Excavation of Purnea Branch Canal from R.D. 95 to 96	Shri Ganga Nand Goswami at Jagall P.O. Srinagar Dist- rict, Purnea.	2,816.00	Executive Engineer, Bathana Division I
198	Excavation of Purnea Branch Canal from R.D. 95.5 to 96.	Shri Kalar Mahato at Rani- ganj, Bathana, P.O. Murliganj (Purnea)	45.00	Do.
199	Excavation of Purnea Branch Canal from R.D. 96 to 97	Shri Rajbalabh Sahay, at and P.O. Mahatawa Bazar (Purnea)	1,039.00	Do.
200	Excavation of Purnea Branch Canal from R.D. 97 to 98	Shri Punya Deo Singh, At and P.O. Olaha, (Purnea)	746.00	Do.
201	Excavation of Purnea Branch Canal from R.D. 98 to 99	Shri Sarbalal Jha, At and P.O. Jainagar (Purnea)	2,650.00	Do.
202	Excavation of Purnea Branch Canal from R.D. 99 to 100	Shri Upendra Narain Singh, at Jagano, P.O. Bansilli (Purnea)	10.00	Do.
203	Excavation of Purnea Branch Canal from R.D. 100 to 101	Shri Janardhan Mishra, At Chandail, P.O. Basbitti Shahersej.	580.64	Do.
204	Excavation of Purnea Branch Canal from R.D. 101 to 102	Shri Ganga Prasad Mandal, at Partaha, P.O. Darhara (Sa- harsa)	449.64	Do.
205	Excavation of Purnea Branch Canal from R.D. 106 to 107	Shri Kalar Mahato, at Rani- ganj Bathana, P.O. Meri- zang	304.00	Do.

TABLE 29-D—Contd.

1	2	3	4	5
206	Excavation of Purnea Branch Canal from R.D. 108 to 109	Shri Dinesh Jha, at Bagulaha, P.O. Kosakapur (Purnea)	1,712.11	Executive Engineer, Bathana Division I.
207	Excavation of Purnea Branch Canal from R.D. 109 to 110	Shri Mahendra Prasad Yadav, at Khajuri, P.O. Khajurihat (Purnea)	3,602.03	Do.
208	Excavation of Purnea Branch Canal from R.D. 110 to 111	Shri Tarani Prasad Singh at Khutha, Bajjanathpur P.O. Khajuri Hat (Purnea)	5,061.21	Do.
209	Excavation of Purnea Branch Canal from R.D. 111 to 112	Shri Tula Krishna Jha, at Raghunathpur, P.O. Mahatawa Bazar, (Purnea)	3,295.60	Do.
210	Excavation of Purnea Branch Canal from R.D. 112 to 113	Shri Rambihari Das, at Narainpur, P.O. Pokharam (Darbhanga)	1,948.64	Do.
211	Excavation of Purnea Branch Canal from R.D. 112 to 113	Shri Surya Narain Yadav, at Kabiaya P.O. Harda (Purnea)	3,778.64	Do.
212	Excavation of Purnea Branch Canal from R.D. 113 to 114	Shri Kameshwar Prasad Yadav, at Devanganj, P.O. Raitara (Purnea)	4,341.30	Do.
213	Excavation of Purnea Branch Canal from R.D. 114 to 115	Shri Upendra Narain Singh at Jagani, P.O. Banaili (Purnea)	40.11	Do.
214	Excavation of Purnea Branch Canal from R.D. 115 to 116	Shri Janardan Singh, at Bhatia, P.O. Choparam Kothi (Monghyr)	1,266.11	Do.
215	Excavation of Purnea Branch Canal from R.D. 115 to 116	Shri Kusheshwar Jha, at Shirsia Kala, P.O. Mahathawa (Purnea)	2,220.11	Do.
216	Excavation of Purnea Branch Canal from R.D. 116 to 117	Shri Ramjee Thakur, at Raniganj, P.O. Meriganj (Purnea)	2,683.61	Do.
217	Excavation of Purnea Branch Canal from R.D. 117 to 118	Shri Puran Mishra, at Parihari P.O. Belsara (Purnea)	5,368.11	Do.
218	Excavation of Purnea Branch Canal from R.D. 118 to 119	Shri Jugal Kishore Mishra, at and P.O. Bhatagawan (Purnea)	5,063.11	Do.
219	Excavation of Purnea Branch Canal from R.D. 119 to 120	Shri Premlal Sah, at Barabara P.O. Meriganj (Purnea)	3,712.11	Do.
220	Excavation of Purnea Branch Canal from R.D. 120 to 121	Shri Jainarain Das, at Hanuman Nagar, P.O. Khajurihat (Purnea)	1,137.11	Do.
221	Excavation of Purnea Branch Canal from R.D. 121 to 122	Shri Jiwan Chaudhary, at and P.O. Basaithi (Purnea)	1,109.64	Do.
222	Excavation of Purnea Branch Canal from R.D. 121 to 122	Shri Arjun Singh, at Aini, P.O. Bhadeva (Monghyr)	1,273.00	Do.
223	Excavation of Purnea Branch Canal from R.D. 123 to 124	Shri Sadanand Jha, at Thagpura, P.O. Saniba (Purnea)	1,977.64	Do.
224	Excavation of Purnea Branch Canal from R.D. 123.5 to 124	Shri Kulanand Singh, at Hasanpur, P.O. Meriganj (Purnea)	1,971.30	Do.
225	Excavation of Purnea Branch Canal from R.D. 124 to 125	Shri Kusheshwar Prasad Singh, at and P.O. Kajha (Purnea)	224.25	Do.
226	Excavation of Purnea Branch Canal from R.D. 125 to 126	Shri Hari Narain Malik, at Dharahara, P.O. Baraankhi (Purnea)	1,792.83	Do.
227	Excavation of Purnea Branch Canal from R.D. 127.5 to 128	Shri Ali Asagar, at Kushamahi, P.O. Sarbela (Monghyr)	186.00	Do.
228	Excavation of Purnea Branch Canal from R.D. 128 to 129	Shri Hiralal Mohata, at Mirzapur, P. O. Madhtole (Purnea)	1,934.00	Do.

TABLE 29-D—Contd.

1	2	3	4	5
229	Excavation of Purnea Branch Canal from R.D. 129 to 129.5	Shri Kusheshwar Prasad Singh, at and P.O. Kajha (Purnea)	1,220.64	Executive Engineer, Bathana Division I.
230	Excavation of Purnea Branch Canal from R.D. 129.5 to 130	Shri Upendra Narain Singh, at Jagani, P. O. Banaili (Purnea)	1,637.50	Do.
231	Excavation of Purnea Branch Canal from R.D. 131 to 132	Shri Damodar Lal Das, at Lekhi Dhamkhiha, P.O. Lokahi (Darbhanga)	618.30	Do.
232	Excavation of Purnea Branch Canal from R.D. 132 to 133	Shri Rudra Narain Pathak, at Jagannathpur, P. O. Banaili (Purnea)	1,087.30	Do.
233	Excavation of Purnea Branch Canal from R.D. 132.5 to 133	Shri Nath Singh, at and P.O. Aurahi (Saharsa)	856.09	Do.
234	Excavation of Purnea Branch Canal from R.D. 134 to 135	Shri Adya Prasad Das, at Mirganj, P. O. Murliganj (Saharsa)	2,646.64	Do.
235	Excavation of Purnea Branch Canal from R.D. 135 to 136	Shri Anandi Singh, at Sappara, P.O. Sardiha (Monghyr)	226.00	Do.
236	Excavation of Purnea Branch Canal from R.D. 135 to 136	Shri Bimal Lal Das, at Parsa, P.O. Jamarath (Shaharsa)	1,586.64	Do.
237	Excavation of Purnea Branch Canal from R.D. 136 to 137	Shri Satish Chandra Jha, at Hemnagar Tola, P.O. Kachari Balua (Purnea)	1,854.64	Do.
238	Excavation of Purnea Branch Canal from R.D. 137 to 138	Shri Umesh Lal Das, at and P.O. Mangalbar (Purnea)	1,942.11	Do.
239	Excavation of Purnea Branch Canal from R.D. 138 to 139	Shri Harigobind Mandal, at and P.O. Tikapati (Purnea)	2,300.64	Do.
240	Excavation of Purnea Branch Canal from R.D. 139 to 140	Shri Bindeshwari Prasad Mandal, at Kachahari Balua, P.O. Raghunathpur (Purnea)	334.64	Do.
241	Excavation of Purnea Branch Canal from R.D. 140 to 141	Shri Mahabir Roy, at and P.O. Madhubani (Purnea)	1,049.30	Do.
242	Excavation of Purnea Branch Canal from R.D. 141 to 142	Shri Dinesh Chand Chaudhary, at and P. O. Hansa (Purnea)	1,338.00	Do.
243	Excavation of Purnea Branch Canal from R.D. 141 to 142	Shri Kedar Narain Singh, at Azarpur, P.O. Meriganj (Purnea)	300.30	Do.
244	Excavation of Purnea Branch Canal from R.D. 142 to 143	Shri Arjun Singh, at Aini, P.O. Bhabdeva (Monghyr)	154.64	Do.
245	Excavation of Purnea Branch Canal from R.D. 143 to 144	Shri Jainarain Lal Das, at and P.O. Rahata Bhabanipur (Saharsa)	1,150.00	Do.
246	Excavation of Purnea Branch Canal from R.D. 143 to 144.	Shri Mahabir Prasad Chaudhary, at Marghia, P.O. Guru Bazar (Purnea)	786.00	Do.
247	Excavation of Purnea Branch Canal from R.D. 143 to 144.	Shri Niranjan Singh, at Aini, P.O. Bhabdeva (Monghyr)	457.00	Do.
248	Excavation of Purnea Branch Canal from R.D. 144 to 145.	Shri Shukhdeo Prasad Verma, at Jain Ganj, P. O. Sharasi (Purnea)	89.30	Do.
249	Excavation of Purnea Branch Canal from R.D. 145 to 146.	Shri Md. Salim, Village Rampur, P. O. Banaili (Purnea)	897.00	Do.
250	Excavation of Purnea Branch Canal from R.D. 146 to 147.	Shri Parmanand Jhakabi, at Rajghat, P. O. Mariumpatti (Purnea)	1,151.64	Do.
251	Excavation of Purnea Branch Canal from R.D. 147 to 148.	Shri Ali Asagar, at Kushahi, P.O. Sarbela (Monghyr)	20.00	Do.

TABLE 29-D—Contd.

1	2	3	4	5
252	Excavation of Purnea Branch Canal from R.D. 148 to 149.	Shri Ganga Prasad Mandal, at Parthaha, P. O. Darhara (Saharsa)	159.60	Executive Engineer Bathana Division I.
253	Excavation of Purnea Branch Canal from R.D. 149.5 to 150.	Shri Kulanand Das, at and P.O. Jorgawama (Purnea)	278.30	Do
254	Excavation of Purnea Branch Canal from R.D. 149 to 149.5	Shri Niranjana Singh, at Aini, P.O. Bhabdeva (Monghyr)	(—)150.00	Do.
255	Excavation of Purnea Branch Canal from R.D. 149.5 to 150.	Shri Rajeshwar Prasad Mandal, at Ratanapati, P.O. Gangapur (Purnea)	828.64	Do.
256	Excavation of Purnea Branch Canal from R.D. 150 to 150.5	Shri Bhubaneshwar Kapari, at Neblakhi, P.O. Ristiha (Purnea)	125.00	Do.
257	Excavation of Purnea Branch Canal from R.D. 150.5 to 151	Do.	519.00	Do.
258	Excavation of Purnea Branch Canal from R.D. 151 to 152	Do.	201.96	Do.
259	Excavation of Purnea Branch Canal from R.D. 154.5 to 155	Shri Ramnarain Yadav, at Bhangaha Chandpur, P.O. Mirchai Bari (Purnea)	552.05	Do.
260	Excavation of Purnea Branch Canal from R.D. 154 to 155.	Shri Krishna Debkanth, at and P.O. Jainagar (Purnea)	2,966.70	Do.
261	Excavation of Purnea Branch Canal from R.D. 155 to 156	Shri Bhasakar Mishra, at Chandail, P.O. Basabitti (Saharsa)	18.64	Do.
262	Excavation of Purnea Branch Canal from R.D. 156 to 157	Shri Md. Isak, at and P. O. Rahata (Saharsa)	850.30	Do.
263	Excavation of Purnea Branch Canal from R.D. 157.5 to 158	Shri Jibach Sahu, at Persan, P.O. Barahihat, Via-Supaul (Saharsa)	373.30	Do.
264	Excavation of Purnea Branch Canal from R.D. 159 to 160.	Shri Anandi Singh, at Sarpura, P.O. Sardiha (Monghyr)	100.00	Do.
265	Excavation of Purnea Branch Canal from R.D. 158 to 159.	Shri Jibach Sahu, at Persan, P.O. Barahihat, Via-Supaul (Saharsa)	1,242.30	Do.
266	Excavation of Purnea Branch Canal from R.D. 162.5 to 163.	Shri Mitra Narain Das, at Bhag Parwaha, P.O. Parwaha (Purnea)	288.10	Do.
267	Excavation of Purnea Branch Canal from R.D. 165 to 166	Shri Durga Prasad Malik, at Jagarnathpur, P. O. Banaili (Purnea)	985.60	Do.
268	Excavation of Purnea Branch Canal from R.D. 166 to 167.	Shri Kulanand Das, at and P. O. Jorgawama (Purnea)	1,040.60	Do.
269	Excavation of Purnea Branch Canal from R.D. 65 to 67.	Shri Md. Isak, at and P. O. Rahata (Saharsa)	967.00	Do.
270	Excavation of Purnea Branch Canal from R.D. 67 to 69.	Shri Muli Lal Mahato, at Bhag Parwaha, P. O. Parwaha (Purnea)	1,770.96	Do.
271	Excavation of Purnea Branch Canal from R.D. 69 to 71.	Shri Lakshmi Prasad Mandal, at and P. O. Singhia (Purnea)	1,331.00	Do.
272	Excavation of Purnea Branch Canal from R.D. 71 to 73.	Shri Basudeo Prasad Yadav, at Singhia, P. O. Srinagar (Purnea)	1,573.00	Do.
273	Excavation of Purnea Branch Canal from R.D. 73 to 75.	Shri Ayodhya Prasad Mehata, at and P. O. Bhabanipur Rajdham (Purnea)	130.71	Do.
274	Excavation of Purnea Branch Canal from R.D. 75 to 77.	Shri Sadanand Mahata, at and P.O. Goraia (Purnea)	1,493.00	Do.

TABLE 29-D—Contd.

1	2	3	4	5
275	Excavation of Purnea Branch Canal from R.D. 77 to 79.	Shri Deonarain Prasad Yadav, at and P. O. Rampur (Saharsa)	1,037.30	Executive Engineer, Bathana Division I.
276	Excavation of Purnea Branch Canal from R.D. 79 to 81.	Shri Audhya Prasad Yadav, at Champnagar, P. O. Banaili (Purnea)	3,051.30	Do.
277	Excavation of Purnea Branch Canal from R.D. 83 to 85.	Shri Thakur Prasad Yadav, at Kathaha, P. O. Banaili (Purnea)	674.00	Do.
278	Excavation of Purnea Branch Canal from R.D. 85 to 87.	Shri Sant Lal Mahato, at and P.O. Garhi Balua (Purnea)	934.00	Do.
279	Excavation of Purnea Branch Canal from R.D. 87 to 89.	Shri Upendra Narain Singh, at Jagani, P. O. Banaili (Purnea)	1,950.00	Do.
280	Excavation of Purnea Branch Canal from R.D. 89 to 91.	Shri Mohanlal Mahato, at and P. O. Saharsa (Purnea)	651.00	Do.
281	Excavation of Purnea Branch Canal from R.D. 91 to 93.	Shri Gulab Rabani, at Mohamadpur Hat, P. O. Gokulpur (Purnea)	667.00	Do.
282	Excavation of Purnea Branch Canal from R.D. 93 to 95.	Shri Bhola Prasad Mahato, at and P. O. Baniapatti (Purnea)	3,552.00	Do.
283	Excavation of Purnea Branch Canal from R.D. 95 to 97.	Shri Deonandan Prasad Mahato, at and P. O. Baniapatti (Purnea)	3,545.00	Do.
284	Excavation of Purnea Branch Canal from R.D. 97 to 99.	Shri Mohamad Rab, at Rampur P. O. Banaili (Purnea)	1,377.30	Do.
285	Excavation of Purnea Branch Canal from R.D. 99 to 101.	Shri Ramjee Mandal at Khara-har, P.O. Gidhawas (Purnea)	2,314.00	Do.
286	Excavation of Purnea Branch Canal from R.D. 101 to 102.	Shri Kameshsar Prasad Singh, at and P.O. Israin (Purnea)	2,670.00	Do.
287	Excavation of Purnea Branch Canal from R.D. 102 to 103.	Shri Ayodhya Prasad Pandey, at Jarabarganj, P. O. Israin Gath (Saharsa)	2,205.00	Do.
288	Excavation of Purnea Branch Canal from R.D. 103 to 105.	Shri Jagdish Mishra, at and P. O. Barmarkhi (Purnea)	3,661.00	Do.
289	Excavation of Purnea Branch Canal from R.D. 105 to 107.	Shri Jainarain Chaudhary, at Dhakardhara, P. O. Barmarkhi (Purnea)	1,595.00	Do.
290	Excavation of Srinagar disty. from 106 to 107.	Shri Rasbihari Das at Narainpur, P. O. Pokharam (Darbhanga)	165.30	Do.
291	Excavation of Srinagar disty. from R.D. 107 to 109.	Shri Sheonarain Jha, at Sikarhata, P. O. Kuraili (Saharsa)	2,606.30	Do.
292	Excavation of Srinagar disty. from R.D. 109 to 111.	Shri Shukdeonarain Verma, at Jivanganj, P. O. Sirsi (Purnea)	334.60	Do.
293	Excavation of Srinagar disty. from R.D. 109 to 111.	Shri Abdul Latiph, at Islampur, P. O. Khemchand (Purnea)	304.00	Do.
294	Excavation of Srinagar disty. from R.D. 111 to 113.	Shri Tileshwar Prasad Singh, at Gobindpur, P. O. Bhangaha (Purnea)	919.00	Do.
295	Excavation of Srinagar disty. from R.D. 113 to 115.	Shri Ramnarain Yadav, at Bhangaha Chaitpur, P. O. Mirchaibari (Purnea)	1,075.30	Do.
296	Excavation of Srinagar disty. from R.D. 115 to 117.	Shri Jagnarain Das, at Sundarpati, P. O. Murkiganj (Saharsa)	1,522.30	Do.
297	Excavation of Srinagar disty. from R.D. 117 to 119.	Shri Ayodhya Prasad, Mahato, at and P. O. Bhabanipur Rajdham (Purnea)	2,051.00	Do.

TABLE 29-D—Contd.

1	2	3	4	5
298	Excavation of Srinagar from R.D. 119 to 121.	disty. Shri Jaimangal Singh, at and P.O. Srinagar (Purnea)	724.66	Executive Engineer, Patna Division I.
299	Excavation of Srinagar from R.D. 121 to 123.	disty. Shri Rasbihari Das, at Narainpur, P.O. Pokharam (Darbhanga)	3,721.30	Do.
300	Excavation of Srinagar from R.D. 123 to 125.	disty. Shri Khalil Ahmad, at and P.O. Sitabid (Monghyr)	2,987.00	Do.
301	Excavation of Srinagar from R.D. 131 to 133.	disty. Shri Gauharali Khan, at Hasainlikhuti, P.O. Srinagar (Purnea)	1,496.00	Do.
302	Excavation of Srinagar from R.D. 133 to 135.	disty. Shri Abdul Latiph, at Israin, P.O. Khamchand, (Purnea)	309.00	Do.
303	Excavation of Srinagar from R.D. 135 to 136.	disty. Shri Mahabir Chaudhary, at P.O. Jorgarama (Purnea)	286.00	Do.
304	Excavation of Srinagar from R.D. 136 to 137.	disty. Shri Mishri Chand Chaudhary, at and P.O. Rampur Purnea	1,058.26	Do.
305	Excavation of Srinagar from R.D. 137 to 138.	disty. Shri Ramchandra Roy, At Rampatti, P.O. Belari Saharsa	1,237.30	Do.
306	Excavation of Srinagar from R.D. 138 to 139.	Do.	429.00	Do.
307	Excavation of Srinagar from R.D. 139 to 141.	disty. Shri Chandan Chaudhry, at and P.O. Rampur (Saharsa)	173.00	Do.
308	Excavation of Srinagar from R.D. 143 to 145.	disty. Shri Parmeshwari Prasad Singh, at Haripur Makhana, P.O. Pipara (Purnea)	1,467.00	Do.
309	Excavation of Srinagar from R.D. 147 to 149.	disty. Shri Ayodhya Prasad Chaudhary, at Kathauthia, P.O. Khemchand (Purnea)	1,260.00	Do.
310	Excavation of Srinagar from R.D. 149 to 151.	disty. Shri Basudeo Prasad Mahato, at Daini, P.O. Kajha (Purnea)	925.00	Do.
311	Excavation of Srinagar from R.D. 151 to 152.	disty. Shri Kuland Das, at and P.O. Jorgawama (Saharsa)	564.00	Do.
312	Excavation of Srinagar from R.D. 152 to 153.	disty. Shri Sheonandan Lal Das, at and P.O. Mangarwar (Purnea)	541.00	Do.
313	Excavation of Srinagar from R.D. 153 to 155.	disty. Shri Bhola Prasad Mahato, at and P.O. Baniapatti (Purnea)	412.00	Do.
314	Excavation of Srinagar from R.D. 155 to 157.	disty. Shri Chandrika Prasad Mahato, at Kalyanpur, P.O. Bahua (Purnea)	656.00	Do.
315	Excavation of Srinagar from R.D. 159 to 160.	disty. Shri Mahavir Chaudhary, at and P.O. Jorgawama (Purnea)	818.00	Do.
316	Excavation of Srinagar from R.D. 159 to 161.	disty. Shri Mishri Lal Chaudhary, at and P.O. Murliganj (Saharsa)	1,081.00	Do.
317	Excavation of Srinagar from R.D. 161 to 162.	disty. Shri Bacchan Prasad Yadav, at and P.O. Paharsa (Monghyr)	738.05	Do.
318	Excavation of Srinagar from R.D. 181 to 183.	disty. Shri Kamini Kumar Mahato, at and P.O. Dumar (Purnea)	3,285.00	Do.
Total			1,68,286.92	
319	Excavation of Kursela distributary R.D. 112 to 113 Adjustment item 8 dated 27-7-61.	Name of the Unit Leader is not given.	538.00	Executive Engineer, Purnea Division, Kosi Project, Purnea.

TABLE 29-D—Contd.

1	2	3	4	5
320	Excavation of Dimer subdistributary R. D. 44 to 47.6 dated 7-8-61.	Name of the Unit Leader is not given.	639.00	Executive Engineer, Purnea Division, Kosi Project, Purnea.
321	Kursela distributary R. D. 137 to 139.3 dated 14-7-61.	Do.	181.00	Do.
322	Excavation of Kursela Disty. R.D. 113 to 114.	Do.	840.00	Do.
323	Excavation of Kursela Disty. R.D. 117 to 119 dated 11-4-62.	Do.	758.00	Do.
324	Excavation of Kursela Disty. R.D. 114 to 115.46 dated 3/61.	Do.	936.00	Do.
325	Excavation of Kursela Disty. R. D. 116 to 117.3 dt. 15-5-61.	Do.	787.00	Do.
326	Excavation of Kursela Disty. R. D. 129 to 131 Adjustment item 8 dated 23-7-61.	Do.	276.00	Do.
327	Excavation of Kursela Disty. R.D. 97 to 98	Do.	500.00	Do.
328	Excavation of Kursela Disty. R.D. 120 to 121.10 dated 6-6-62	Do.	1,023.00	Do.
329	Excavation of Kursela Disty. R.D. 104 to 105.9 dated 17-2-61	Do.	807.00	Do.
330	Excavation of Kursela Disty. R.D. 99.1 to 101.14 dated 21-9-61	Do.	1,938.30	Do.
331	Excavation of Kursela Disty. R.D. 113 to 115.1 dated 12-7-60	Do.	1,174.00	Do.
332	Excavation of Dumar Disty. R.D. 40 to 41.2 dated 6-3-62	Do.	440.00	Do.
333	Excavation of Dumar sub-disty. R.D. 52 to 54.3 dated 9-3-62	Do.	433.00	Do.
334	Excavation of Kursela Disty. R. D. 125 to 127.1 dated 6-3-62	Do.	929.07	Do.
335	Excavation of Dumar R.D. 24 to 25.8 dated 19-2-62	Do.	548.00	Do.
336	Excavation of P.B.C. R.D. 180 to 181.3 dated 8-11-62	Do.	1,236.55	Do.
337	Excavation of Dumar R.D. 41.7 to 44.4 dated 9-3-62	Do.	1,377.00	Do.
338	Excavation of Dumar R.D. 10 to 12.19 dated 13-3-62	Do.	1,562.00	Do.
339	Excavation of Dumar R.D. 7 to 9.15 dated 19-2-62	Do.	1,148.00	Do.
340	Excavation of Dumar R.D. 26 to 27.3 dated 19-2-62	Do.	1,158.00	Do.
341	Excavation of Dumar R.D. 38 to 40.4 dated 19-2-62	Do.	925.00	Do.
342	Excavation of P.B.C. R.D. 192 to 193.1 dated 6-1-62	Do.	2,172.60	Do.
343	Excavation of Kursela Disty. R.D. 120 to 121.9 dated 16-6-62	Do.	106.00	Do.
344	Excavation of P.B.C. R.D. 147 to 148.18 dated 2-5-62	Do.	20.00	Do.
345	Excavation of P.B.C. R.D. 182 to 183.4 dated 7-5-62	Do.	809.10	Do.

TABLE 29-D—Contd.

1	2	3	4	5
346	Excavation of Kursela Disty. R. D. 127.5 to 128.18 dated 13-3-62	Name of the Unit Leader is not given.	1,452.15	Executive Engineer, Purnea Kosi Project, Purnea.
347	Excavation of Dumar R.D. 36 to 38.9 dated 19-2-62	Do.	1,044.00	Do.
348	Excavation of Kursela Disty. R.D. 116 to 117.6 dated 2-5-62	Do.	475.00	Do.
349	Excavation of Kursela Disty. R. D. 133 to 135.22 dated 12-5-62	Do.	1,087.60	Do.
350	Excavation of P.B.C. R.D. 123.5 to 124.65 dated 2/63	Do.	1,997.30	Do.
351	Excavation of Kursela Disty. R. D. 143 to 145.54 dated 29-5-62	Do.	612.60	Do.
352	Excavation of Kursela Disty. R. D. 135 to 137.11 dated 18-7-62	Do.	625.00	Do.
353	Excavation of Kursela Disty. R.D. 104 to 105.27 dated 18-5-62	Do.	1,184.00	Do.
354	Excavation of Kursela Disty. R. D. 108 to 109.28 dated 12-5-62	Do.	1,533.66	Do.
355	Excavation of Dumar Sub-Disty. R.D. 44 to 47.6 dated 7-8-61	Do.	142.00	Do.
356	Excavation of Kursela Disty. R.D. 113 to 115.1 dated 12-7-60	Do.	460.81	Do.
357	Excavation of P.B.C.R.D. 173 to 174.42 dated 28-5-62	Do.	229.00	Do.
358	Excavation of Kursela Disty. R.D. 141 to 143.33 dated 23-5-62	Do.	119.00	Do.
359	Excavation of Kursela Disty. R.D. 103 to 104	Do.	1,365.00	Do.
360	Excavation of Dumar Disty. R.D. 29 to 30.19 dated 2-5-62	Do.	2,230.00	Do.
361	Excavation of P.B.C.R.D. 124 to 125.16 dated 2-5-62	Do.	224.55	Do.
362	Excavation of Kursela Disty. R.D. 101 to 102 Adjustment 38 dated 26-5-62	Do.	581.00	Do.
363	Excavation of Kursela Disty. R.D. 102 to 103	Do.	2,058.26	Do.
364	Excavation of S.M.D.R.D. 117 to 119 adjustment 56 dated 30-5-62	Do.	1,051.00	Do.
365	Excavation of Kursela Disty. R. D. 115 to 116.	Do.	470.00	Do.
366	Excavation of Kursela Disty. R.D. 97 to 98.14 dated 16-6-62	Do.	2,504.0	Do.
367	Excavation of Kursela Disty. R.D. 107 to 108.36 dated 26-5-62	Do.	797.00	Do.
368	Excavation of P.B.C.R.D. 155 to 156.34 dated 26-5-62	Do.	18.64	Do.
369	Excavation of Kursela Disty. R.D. 107 to 108 dated 26-5-62	Do.	1,224.60	Do.
370	Excavation of P.B.C.R.D. 187 to 188.5 dated 9-6-62	Do.	176.00	Do.
371	Excavation of Kursela Disty. R.D. 96 to 97.6 dated 29-5-62	Do.	1,605.41	Do.

TABLE 29-D—Contd.

1	2	3	4	5
372	Excavation of P.B.C.R.D. 186 to 187.60 dated 29-5-69	Name of the Unit Leader is not given	1,282.85	Executive Engineer, Purnea Division, Kosi Project, Purnea.
373	Excavation of Dumar R.D. 3 to 5.67 dated 30-5-62	Do.	689.00	Do.
374	Excavation of Disty. R.D. 111 to 112 Adjustment 68 dated 30-5-62	Do.	234.00	Do.
375	Excavation of Dumar Disty. R.D. 40 to 41	Do.	2,302.00	Do.
376	Excavation of Kursela Disty. R.D. 111 to 113.14 dated 18-7-62	Do.	251.00	Do.
377	Excavation of Kursela Disty. R.D. 115 to 117	Do.	1,338.00	Do.
378	Excavation of Kursela Disty. R.D. 114 to 115	Do.	406.00	Do.
379	Excavation of Dumar Disty. R.D. 34 to 36.2 dated 18-7-62	Do.	322.00	Do.
380	Excavation of P.B.C.R.D. 176 to 177.27 dated 26-6-62	Do.	1,322.30	Do.
381	Excavation of P.B.C.R.D. 112 to 113.29 dated 26-6-62	Do.	3,778.64	Do.
382	Excavation of K.T.R. Disty. R.D. 121 to 123	Do.	208.00	Do.
383	Excavation of Dumar Disty. R.D. 30 to 32.70 dated 31-5-62	Do.	857.00	Do.
384	Excavation of Dumar Disty. R.D. 29 to 30	Do.	1,122.00	Do.
385	Excavation of Kursela Disty. R.D. 136 to 137	Do.	234.00	Do.
386	Excavation of Kursela Disty. R.D. 117 to 119.2 dated 11-4-62	Do.	913.26	Do.
387	Excavation of Kursela Disty. R.D. 172 to 173.27 dated 26-6-62	Do.	819.02	Do.
388	Excavation of P.B.C.R.D. 185 to 185.13 dated 21-11-59	Do.	1,675.42	Do.
389	Excavation of Kathiar distributary R.D. 110 to 111.6 dated 3/63	Do.	889.00	Do.
390	Excavation of Katihar distributary R.D. 137 to 142	Do.	254.00	Do.
391	Excavation of Katihar distributary R.D. 111 to 112	Do.	1,694.08	Do.
392	Excavation of Kathiar distributary R.D. 111 to 112 Adjustment 11 dated 6-11-62	Do.	688.00	Do.
393	Excavation of Katihar distributary of K.G.D.R.D. 88 to 90.3 dated 27-5-62	Do.	2,338.55	Do.
394	Excavation of Katihar distributary of K.G.D. R.D. 60 to 61.2 dated 10-3-62	Do.	1,231.61	Do.
395	Excavation of Katihar distributary of K.G.D.R.D. 84 to 86.2 dated 22-12-61	Do.	2,488.50	Do.

TABLE-29 D-Contd.

1	2	3 C	4	5	6
396	Excavation of Katihar distributary R.D. 119 to 121.24 dated 30-4-62	The name of the Unit Leader is not given.	2,272.00	Executive Engineer, Purnea Division, Kosi Project, Purnea.	
397	Excavation of Katihar distributary R.D. 123 to 124	Do.	2,397.61	Do.	
398	Excavation of Katihar distributary of K.G.D.R.D. 94 to 96.5 dated 29-11-61	Do.	1,387.91	Do.	
399	Excavation of Katihar distributary R.D. 86 to 87.5 dated 27-11-61	Do.	2,370.75	Do.	
400	Excavation of Katihar distributary of K.G. D.R.D. 96 to 98.5 dated 7-8-62	Do.	53.41	Do.	
401	Excavation of Katihar distributary R.D. 102 to 104.4 dated 7-8-62	Do.	171.41	Do.	
402	Excavation of Dumar distributary, R.D. 25 to 26	Do.	16.00	Do.	
403	Excavation of Katihar distributary R.D. 134 to 135.8 dt. 31-7-62	Do.	1,227.00	Do.	
404	Excavation of K. G. D. R. D. 60 to 61.2 dated 10-3-62	Do.	133.26	Do.	
405	Excavation of Katihar distributary R.D. 109 to 110.1 dated 3-8-62	Do.	2,884.50	Do.	
406	Excavation of Katihar distributary R.D. 108 to 109.2 dated 6-7-62	Do.	192.00	Do.	
407	Excavation of Katihar distributary R.D. 127 to 129.2 dated 8-2-62	Do.	192.00	Do.	
408	Excavation of Katihar distributary R.D. 134 to 135.7 dated 31-7-62	Do.	1,553.00	Do.	
409	Excavation of K.G.D.R.D. 90 to 92	Do.	351.93	Do.	
410	Excavation of Katihar R.D. 98 to 100.9 dated 27-8-62	Do.	928.22	Do.	
411	Excavation of Katihar distributary R.D. 110 to 111.7 dated 14-3-62	Do.	1,688.00	Do.	
412	Excavation of Katihar distributary R.D. 129 to 131.3 dated 8-2-62	Do.	946.00	Do.	
413	Excavation of Katihar distributary R.D. 152 to 154.3 dated 26-5-62	Do.	757.00	Do.	
414	Excavation of Kursela disty. R.D. 109 to 110.4 dated 14-3-62	Do.	1,004.00	Do.	
415	Excavation of Katihar disty. R. D. 131 to 132	Do.	910.00	Do.	
416	Excavation of Katihar distributary R. D. 108 to 109.6 dated 14-5-62.	Do.	1,799.00	Do.	
417	Excavation of Katihar disty. K. G.D.R.D. 76 to 78.27 dated 23-2-62	Do.	831.05	Do.	
418	Excavation of K. G. D. R. D. 64 to 66.24 dated 17-2-62	Do.	1,948.61	Do.	
419	Excavation of Katihar disty. R. D. 117 to 119.21 dated 15-2-62	Do.	2,656.00	Do.	

TABLE 29-D—Contd.

1	2	3	4	5
420	Excavation of Katihar distributary of K.G.D.R.D. 78 to 79	Name of the Unit Leader is not given	469.00	Executive, Engineer, Purnea Division, Kosi Project, Purnea.
421	Excavation of Katihar, R.D. 109 to 110.1 dated 3-8-62	Do.	1,469.61	Do.
422	Excavation of K.G.D.R.D. 72 to 73.6 dated 13-2-62	Do.	1,098.00	Do.
423	Excavation of Dumar Disty. R.D. 25 to 26	Do.	1,486.00	Do.
424	Excavation of K.G.D.R.D. 57 to 58.19 dated 15-2-62	Do.	818.27	Do.
425	Excavation of Katihar disty. R.D. 108 to 109.2 dated 6-8-62	Do.	1,625.00	Do.
426	Excavation of K.G.D.R.D. 68 to 70.7 dated 19-1-62	Do.	1,415.27	Do.
427	Excavation of K.G.D.R.D. 80 to 82 dated 13-1-62	Do.	648.50	Do.
428	Excavation of K.G.D.R.D. 70 to 71.4 dated 12-1-62	Do.	1,015.00	Do.
429	Excavation of K.G.D.R.D. 70 to 72.3 dated 12-1-62	Do.	1,490.37	Do.
430	Excavation of K.G.D.R.D. 67 to 68.3 dated 14-3-62	Do.	733.28	Do.
431	Excavation of K.G.D.R.D. 74 to 76	Do.	2,080.00	Do.
432	Excavation of K.G.D.R.D. 72 to 74.11 dated 19-2-61	Do.	1,608.00	Do.
433	Excavation of K.G.D.R.D. of Kursela Disty. R.D. 104 to 106	Do.	535.00	Do.
434	Excavation of K.G.D.R.D. 100 to 102	Do.	617.00	Do.
435	Excavation of K.G.D.R.D. 52 to 54	Do.	1,915.00	Do.
436	Excavation of K.G.D.R.D. 102 to 104	Do.	1,115.25	Do.
437	Excavation of K.G.D.R.D. 50 to 52.5 dated 17-2-61	Do.	973.00	Do.
438	Excavation of K.G.D.R.D. 68 to 69	Do.	573.00	Do.
			1,26,222.64	
439	Kosi Project (Ex. of A.B.C. from R.D.O. to Tail end)	Do.	1,48,638.07	Executive Engineer Araria Division, Kosi Project. Outstanding advances are being recorded through certificate from Court.
440	Excavation of Sapa disty.	Do.	6,458.10	Do. Do.
TOTAL			1,55,076.17	

TABLE 29-D—Contd.

1	2	3	4	5
441	Excavation of J.B.C.R.D. 19 to 19.5	Shri Bindeshwar Pd. Yadav, Vill. Ratanganj, P.O. Mahta Bazar, P.S. Chhtapur (Saharsa)	1,651.44	Executive Engineer Sahhaha Circle, Kosi Project, Sahhaha. Certificates case instituted.
442	Excavation of J.B.C.R.D. 23.5 to 34	Shri Lakshmimanth Jha, Village P.O. Phatepur, P.S. Narpatganj (Purnea)	422.90	Do. Do.
443	Excavation of J.B.C.R.D. 12 to 12.5	Shri Jalebi Mahton, Village Neunullahpur, Darlatpur (Monghyr)	1,267.75	Do. Do.
444	Excavation of J.B.C.R.D. 20 to 25	Shri Devanand Jha, Village Dhankhor Parsa, P.S. Parsa (Darbhanga)	1,537.00	Do. Do.
445	Excavation of J.B.C.R.D. 25 to 30	Shri Sudhur Mishra, Village Baneniya, P.S. Partapganj (Saharsa)	3,242.95	Do. Do.
446	Excavation of J.B.C.R.D. 30 to 31	Shri Balli Pd. Singh, Village Gamail, P.O. Behariganj (Saharsa)	1,914.00	Do. Do.
447	Excavation of Murliganj distry. R.D. 98 to 99	Shri Sarjug Choudhary, Village & P.O. Malpur, P.S. Madhepura (Saharsa)	1,974.48	Do. Do.
448	Excavation of Murliganj distry. R.D. 98 to 99	Shri Mahadeo Choudhary, Village P.O. Babhani, P.S. Singheshwar (Saharsa)	132.62	Do. Do.
449	Excavation of Murliganj distry. R.D. 102 to 103	Shri Shyamal Kishore Singh, Village Chandpur, Bhangaha, P.O. Mirchai Bari (Purnea)	793.49	Do. Do.
450	Excavation of Murliganj distry. R.D. 111 to 113	Shri Ramcharan Mandal, Vill. Bainiya, P.O. Rajeshwari (Saharsa)	343.05	Do. Do.
451	Excavation of J.B.C.R.D. 19.5 to 20 and 21.5 to 22, 25.5 to 26 and 26 to 26.5	Shri Dharendra Naraina Singh, Vill. Milki, P.O. Habelia-kharajpur (Monghyr)	426.00	Do. Do.
452	Excavation of J.B.C.R.D. 18 to 18.5 and 18.5 to 19.5, 27.5 to 28 and 15 to 20 (D.L. Distry.)	Shri Surya Narain Jha, Vill. P.O. Phirojkarh, P.S. Phulparas (Darbhanga)	2,029.43	Do. Do.
453	Excavation of Murliganj distry. R.D. 113 to 115	Shri Jagtarni Pd. Singh, Vill. Bahuani, P.O. Garhberuani, P.S. Supaul (Saharsa)	524.76	Do. Do.
454	Excavation of Murliganj distry. R.D. 107 to 111	Shri Bisheshwar Pd. Sharma, Vill. Parmandanpur, P.S. Murliganj (Saharsa)	1,903.03	Do. Do.
455	Excavation of J.B.C.R.D. 26 to 26.5	Shri Rameshwar Sah, Vill. & P.O. Fatehpur, P.S. Narpatganj (Purnea)	2,195.81	Do. Do.
456	Excavation of Murliganj distry. R.D. 105 to 107	Shri Ayodhya Pd. Pandey, Vill. P.O. Puraniya, P.S. Murliganj (Saharsa)	2,290.52	Do. Do.
457	Excavation of J.B.C.R.D. 27.5 to 28	Shri Kalanand Jha, Vill. P.O. Fatepur, P.S. Narpatganj (Purnea)	629.23	Do. Do.

23,015.43

TABLE 29-D—Contd.

1	2	3	4	5
458	Excavation of D9L from R.D. 6 to 7	Shri Abdul Hakim.	1,821.09	Executive Engineer, Murliganj Division No. I, Kosi Project, Murliganj.
459	Excavation of D4R from R.D. 9 to 10	Shri Ayodhya Prasad Mahto .	777.30	Do.
460	Excavation of D9L from R.D. 31 to 32	Shri Anandi Singh .	113.40	Do.
461	Excavation of D9L from R.D. 76 to 86	Shri Bindeshwari Sah .	995.37	Do.
462	Excavation of D9L from R.D. 9 to 12	Shri Bhaskar Mishra .	1,425.37	Do.
463	Excavation of D9L from R.D. 13 to 14	Shri Bhagwat Mandal .	2,628.45	Do.
464	Excavation of D10L from R.D. 37 to 38	Shri Baldeo Chaudhary .	1,690.43	Do.
465	Excavation of D10L from R.D. 57 to 58.5 D5 R from R.D. 40 to 40.5	Shri Bindeshwari Kamat .	1,664.38	Do.
466	Excavation of D9L from R.D. 7 to 8.5	Shri Babuan Mishra .	2,430.60	Do.
467	Excavation of D9L from R.D. 65 to 66	Shri Baikunth Prasad Singh .	1,928.80	Do.
468	Excavation of D9L from R.D. 82 to 85	Shri Bodanand Acharya .	1,012.20	Do.
469	Excavation of D9L from R.D. 85 to 88.5	Shri Bilash Narain Singh .	1,025.70	Do.
470	Excavation of D10L from R.D. 73.5 to 75	Shri Kunj Bihari Mandat .	1,680.60	Do.
471	Excavation of D4R from R.D. 109 to 112	Shri Chander Shekar Jha .	1,179.90	Do.
472	Excavation of D4R from R.D. 40 to 41	Shri Devbrat Arya .	1,204.60	Do.
473	Excavation of D10L from R.D. 45.5 to 47 and 44.5 to 45.5	Shri Devata Prasad Singh .	1,496.70	Do.
474	Excavation of D9L from R.D. 51 to 54	Shri Hardee Singh .	542.80	Do.
475	Excavation of D6R from R.D. 26 to 28.5	Shri Jamiruddin .	443.00	Do.
476	Excavation of D4R from R.D. 84 to 87	Shri Janardhan Prasad Singh .	26.80	Do.
477	Excavation of D9L from R.D. 14 to 15	Shri Jatedhar Chaudhary .	1,819.92	Do.
478	Excavation of D9L from R.D. 38 to 40	Shri Jai Krishna Singh .	1,470.30	Do.
479	Excavation of D9L from R.D. 68.5 to 70	Shri Jadunandan Singh .	229.55	Do.
480	Excavation of D9L from R.D. 79.5 to 82	Shri Jagdish Jha .	632.30	Do.
481	Excavation of D9L from R.D. 24 to 25	Shri Jiwachh Sahu .	1,712.05	Do.
482	Excavation of D9L from R.D. 90 to 91	Shri Jagdish Prasad Mehta .	812.20	Do.
483	Excavation of D10L from R.D. 72 to 73.5	Shri Jagdish Prasad Yadav .	607.60	Do.
484	Excavation of D6R from R.D. 92 to 94.5	Shri Kartik Jha .	596.49	Do.

TABLE 29-D—Contd.

1	2	3	4	5
485	Excavation of D9L from R.D. 70 to 71.5	Shri Kartik Prasad Yadav	689.70	Executive Engineer, Murliganj No. 1, Kosi Project, Murliganj.
486	Excavation of D10L from R.D. 86 to 88	Shri Kamleshwari Dass . . .	951.30	Do.
487	Excavation of D10L from R.D. 0 to 2	Shri Kamleshwari Tahkur . . .	112.30	Do.
488	Excavation of D10L from R.D. 71 to 72	Shri Lal Bahudar Singh . . .	2,019.20	Do.
489	Excavation of D9L from R.D. 44 to 47	Shri Lakhan Lal Mishra . . .	2,816.60	Do.
490	Excavation of D10L from R.D. 17 to 19	Shri Md. Yasin . . .	537.40	Do.
491	Excavation of D9L from R.D. 16 to 17	Shri Md. Suleman . . .	721.78	Do.
492	Excavation of D9L from R.D. 17 to 18	Shri Mustaq Ahmed . . .	1,983.80	Do.
493	Excavation of D10L from R.D. 76.8 to 79.3	Shri Mahabir Sharma . . .	898.40	Do.
494	Excavation of D10L from R.D. 21 to 23	Shri Manager Mandal . . .	353.90	Do.
495	Excavation of D9L from R.D. 10 to 10.8 and 26 to 26.8	Shri Mahabir Thakur . . .	1,213.28	Do.
496	Excavation of D9L from R.D. 63 to 65	Shri S. N. Islam . . .	709.20	Do.
497	Excavation of D9L from R.D. 15 to 16	Shri Nurul Soda . . .	955.52	Do.
498	Excavation of D9L from R.D. 10.8 to 12 and 28 to 29.4	Shri Niranjan Singh . . .	888.10	Do.
499	Excavation of D6R from R.D. 42 to 45	Shri Satya Narain Yadav . . .	283.18	Do.
500	Excavation of D9L from R.D. 5 to 6	Shri Natho Singh . . .	2,170.90	Do.
501	Excavation of D10L from R.D. 83 to 85	Shri Naubat Lal Sharma . . .	1,516.90	Do.
502	Excavation of D9L from R.D. 73 to 74	Shri Raghunandan Mandal . . .	742.30	Do.
503	Excavation of D9L from R.D. 71.5 to 73	Shri Rajeshwar Jha . . .	1,273.70	Do.
504	Excavation of D5R from R.D. 19 to 22	Shri Rameshwar Dass . . .	612.82	Do.
505	Excavation of D4R from R.D. 84 to 85 and 106 to 109	Shri Ritlal Mandal . . .	1,071.00	Do.
506	Excavation of D10L from R.D. 70 to 71	Shri Rameshwar Prasad Singh . . .	1,809.80	Do.
507	Excavation of D10L from R.D. 52 to 54	Shri Ram Kumar Singh . . .	320.55	Do.
508	Excavation of D10L from R.D. 38 to 39	Shri Sheo Nandan Singh . . .	1,722.26	Do.
509	Excavation of D10L from R.D. 33 to 35 and 75.5 to 76.8	Shri Sahdeo Prasad Yadav . . .	838.24	Do.
510	Excavation of D4R from R.D. 101 to 106	Shri Sridhar Prasad Singh . . .	737.10	Do.
511	Excavation of D9L from R.D. 8.5 to 10	Shri Samuddin . . .	1,286.10	Do.
512	Excavation of D9L from R.D. 25 to 26	Shri Sunder Lal Yadav . . .	1,186.69	Do.

TABLE 29-D — Contd.

1	2	3	4	5
513	Excavation of D9L from R. D. Shri Sumrit Lal 47 to 51	. . .	254.70	Executive Engineer, Murliganj Division, No. 1, Kosi Project, Murliganj.
514	Excavation of D9L from R. D. Shri Narain Yadav 36 to 37	. . .	833.30	Do.
515	Excavation of D9L from R. D. Shri Sarjag Prasad Das 4 to 5	. . .	1,644.25	Do.
516	Excavation of D5R from R. D. Shri Shatrughan Prasad Singh 19 to 19.5	. . .	1,135.85	Do.
517	Excavation of D10L from R.D. Shri Chakardhar Prasad Singh 85 to 86	. . .	1,615.00	Do.
518	Excavation of D10L from R.D. Shri Tarani Prasad Sharma 75.5 to 76.8	. . .	1,742.77	Do.
519	Excavation of D10L from R.D. Shri Tula Kant Jha. 65 to 68 and 79.3 to 80	. . .	621.18	Do.
520	Excavation of D9L from R. D. Shri Tej Narain Chaudhary 74 to 75	. . .	1,106.90	Do.
521	Excavation of D9L from R. D. Shri Upendra Mishra 67 to 68.5	. . .	1,203.09	Do.
522	Excavation of D9L from R. D. Shri Upendra Khan 26.8 to 28	. . .	2,528.60	Do.
523	Excavation of D10L from R.D. Shri Vidya Nand Yadav 54 to 57	. . .	735.20	Do.
524	Excavation of D10L from R.D. Shri Vindyachal Prasad Singh 6 to 8	. . .	791.54	Do.
525	Excavation of D9L from R. D. Shri Parmeshwari Singh 66 to 67	. . .	1,632.90	Do.
526	Excavation of D9L from R. D. Shri Tanuk Lal Yadav 77.5 to 79.5	. . .	1,015.17	Do.
527	Excavation of D6R from R. D. Shri Krishna Deo Mandal 23 to 26	. . .	257.40	Do.
528	Excavation of D4R from R. D. Shri Sadanand Prasad Singh 117 to 120	. . .	2.53	Do.
529	Excavation of D9L from R. D. Shri Kameshwar Yadav 75 to 76	. . .	128.40	Do.
530	Excavation of D9L from R. D. Shri Jitendra Lal Das 0 to 3	. . .	1,116.10	Do.
531	Excavation of D9L from R. D. Shri Abdul Matin Khan 72 to 72.5	. . .	764.26	Do.
532	Excavation of D9L from R. D. Shri Sahdeo Singh 37 to 38	. . .	756.60	Do.
533	Excavation of D9L from R. D. Shri Sitaram Mandal 91.5 to 93	. . .	904.70	Do.
534	Excavation of D4R from R. D. Shri Ram Raksha Bhagat 115 to 117	. . .	320.60	Do.
535	Excavation of D9L from R. D. Shri Surendra Narain Singh 7 to 8.5	. . .	1,182.20	Do.
536	Excavation of D4R from R. D. Shri Kula Nand Jha 112 to 114 and 69 to 72	. . .	250.30	Do.
537	Excavation of D4R from R. D. Shri Bishwanath Tripathi 82 to 84	. . .	970.00	Do.
538	Excavation of D4R from R. D. Shri Bramhdeo Narain Singh 66 to 69	. . .	573.10	Do.

86,872.04

TABLE 29-D—Contd.

1	2	3	4	5
539	Excavation of distributary taking off at R. D. 47.176 of Main Canal R. D. 42 to 44.5	Shri Umashanker Pd. Singh, S/o Jageshwar Pd. Singh, Vill. Sakhanagar, P. O. Chalauni, P. S. Pratapganj, District Saharsa	60.00	Executive Engineer, Birpur Division.
540	Excavation of distributary taking off at R. D. 67.707 of M.C. R. D. 25.5 to 28	Shri Bishwanath Chatterjee, S/o Motilal Chatterjee, Vill. Bahurha, P. O. Dumri, P. S. Bhimnagar, Saharsa	500.00	Do.
541	Excavation of distributary taking off at R. D. 33 to 35.5	Shri Suchi Jha, S/o Dwarka Jha, Vill. Basaha, P. S. Supaul, District Saharsa.	500.00	Do.
542	Excavation of distributary taking off at R. D. 33 to 35.5	Shri Isa Ansari, S/o Kaji Md. Musa, Vill. Madhopur, P. O. Pariahi, District Saharsa, P. S. Chhatapur	500.00	Do.
543	Excavation of distributary taking off at R. D. 60.20 of M. C. R. D. 45 to 53	Shri Naimuddin S/o Jainuddin Ahmad, At Rampur, P. S. Chhatapur, District Saharsa	600.00	Do.
544	Excavation of distributary taking off at R. D. 53 to 59	Shri Abdul Gani Khan, S/o Fakir Md. Khan, Vill. Hariapur, P. S. Chhatapur, Saharsa	500.00	Do.
545	Excavation of distributary taking off at R. D. 28.524 of M. B. C.R.D. 27.5 to 32.5	Shri Bhola Pd. Sah, S/o Shankar Sah, Vill. Garia, P. S. Nirmali, Distt. Saharsa	600.00	Do.
546	Excavation of M. B. C. R. D. 35.5 to 38	Shri Anirudh Pd. Singh, S/o Not known, Vill. P. O. Ratauli, Saharsa	550.00	Do.
547	Excavation of M. B. C. R. D. 147 to 148	Shri Kunji Lal Mandal S/o Harihar Mandal, Vill. Satogheo, P. O. Sirpur, Rupauli (Saharsa)	964.00	Do.
548	Excavation of M. B. C. R. D. 144 to 145	Shri Bhuneshwar Pd. Singh, S/o Rajendra Narain Singh, Vill. Lalpur Saropatti, P. O. Potori, P. S. Singheshwar, Distt. Saharsa	803.50	Do.
549	Excavation of M. B. C. R. D. 132 to 133	Shri Bhuneshwar Pd. Mandal, S/o Rupai Mandal, Vill. Srinagar, P.O. & P. S. Madhipura Distt. Saharsa.	1,289.30	Do.
550	Excavation of M. B. C. R. D. 106 to 107	Shri Satya Narain Chaudhary, S/o Banwari Lal Chaudhary, At Piprahi, P. O. Raghapur, Distt. Saharsa	326.70	Do.
551	Excavation of M. B. C. R. D. 119 to 120	Md. Namuddin S/o Md. Hanif, At Dhirk, P. O. Supaul (Saharsa)	241.90	Do.
552	Excavation of M. B. C. R. D. 141 to 141.5	Shri Ram Saran Singh, Not available	499.40	Do.
553	Excavation of M. B. C. R. D. 134 to 135	Shri Nar Bahadur Singh, S/o Shri Prithiman Singh, Vill. Gonaha, P.O. Tribeniganj (Saharsa)	97.84	Do.
554	Excavation of M. B. C. R. D. 32 to 32.5	Shri Jitendra Lal Das, Not available	173.32	Do.
555	Excavation of M. B. C. R.D. 18 to 18.5	Shri Bhola Nath Jha, Not available	22.20	Do.
556	Excavation of M. B. C. R.D. 103 to 104	Shri Rameshwar Lal Das, Not available	1,018.70	Do.

TABLE 29-D—Contd.

1	2	3	4	5
557	Excavation of M. B. C. R.D. 17 to 17.5	Shri Beda Nand Jha, Not available	170.90	Executive Engineer, Birpur Division.
558	Excavation of M. B. C. R.D. 123 to 124	Shri Naresh Lal Dass, S/o Upendra Lal Das, Not available	886.00	Do.
559	Excavation of M. B. C. R.D. 145 to 145.5	Shri Saryg Pd. Singh, S/o Badari Pd. Singh, At & P. O. Lalpur (Saharsa)	387.60	Do.
560	Excavation of M. B. C. R.D. 123 to 124	Shri Naresh Lal Dass, S/o Upendra Lal Dass, Not available	1,191.10	Do.
561	Excavation of M. B. C. R.D. 23.5 to 24	Shri Damodar Thakur, Not available	366.30	Do.
562	Excavation of M. B. C. R.D. 39.5 to 40	Shri Moti Lal Bhushkulia, Not available	369.85	Do.
563	Excavation of M. B. C. R.D. 67 to 68.80	Shri Bhola Pd. Singh, Not available	397.60	Do.
564	Disty. taking off at R. D. 69.26 of M.B.C.R.D. 17.5 to 20	Shri Basudeo Singh, S/o Late Chinta Nand Singh, At Chilauni Tola Itba, P. S. Pratapganj (Saharsa)	1,108.70	Do.
565	Excavation of M. B. C. R.D. 45 to 46	Shri Rajendra Gupta, Not available	1,834.00	Do.
566	Excavation of M. B. C. R.D. 46 to 47	Shri Abadh Narain Jha, S/o Shri Manohar Jha, Balua Bazar, P.O. Bhimnagar, distt. Saharsa	623.40	Do.
567	Excavation of M.B.C. R.D. 60 to 61	Shri Bhola Sahu, Not available	1,029.46	Do.
568	Excavation of M. B. C. R.D. 45 to 46	Shri Subbi Mishra, S/o Laxmikant Mishra, At & P. O. Beniaim (Saharsa)	835.00	Do.
569	Excavation of M. B. C. R.D. 52.2 to 53	Shri Lakhan Mandal, Not available	190.00	Do.
570	Excavation of M. B. C. R.D. 52.2 to 53	Shri Janardan Mishra, Not available	574.45	Do.
571	Excavation of M. B. C. R.D. 50 to 51	Shri Raj Narain Jha, Not available	71.03	Do.
572	Disty. taking off R. D. 28.520 of M. B. C. R.D. 20 to 22.5	Shri Basudeo Yadav S/o Ganga Yadav, At & P. O. Dolatpuri (Saharsa)	892.00	Do.
573	Excavation of M. B. C. R.D. 30 to 36.5	Shri Indra Kant Jha, Not available	71.00	Do.
574	Excavation of M. B. C. R.D. 37.5 to 38	Shri Bhagwat Choudhary, Not available	129.57	Do.
575	Excavation of M. B. C. R.D. 61 to 62	Shri Kamta Pd. Mishra, Not available	87.30	Do.
576	Excavation of M. B. C., R.D. 106 to 106.5	Shri Chandra Singh, Not available	300.00	Do.
577	Disty. taking off at R.D. 47.178 of M.C. R.D. 42 to 44.5	Shri Jagdish Pd. Yadav, S/o Buchan Yadav at Sitapur, Baharsha, P. S. Pratapganj (Saharsa)	633.70	Do.
578	Disty. taking off at R.D. P. O. 29.5 to 32	Shri Rameshwar Mishra, S/o Govind Lal Mishra, At & P. O. Banaraha, P. S. Pratapganj (Saharsa)	583.00	Do.
579	Disty. taking off at R.D. 27.24 to 29.5	Shri Yamuna Pd. Yadav, S/o Manik Pandey, At & P. O. Sahapur, P. S. Nirmali (Saharsa)	430.40	Do.

TABLE 29-D—Contd.

1	2	3	4	5
580	Diveration of Dhighi Dhar	Shri Kumar Sachindra Narain Singh, Mukhiya Gram Panchayat, At & P. O. Birpur (Saharsa)	3,644.50	Executive Engineer Birpur Division.
581	Excavation of Disty. taking off R. D. 47.178 of M.C. R.D. 29.558 to 32	Shri Udit Narain Jha, S/o Porsis Jha, At & P. O. Riro-sagarh (Darbhanga)	7.80	Do.
582	Disty. taking off at R.D. 28.524 of M.B.C. R.D. 42.5 to 45	Shri Gulab Jha, S/o Late Shri Muli Lal Jha at Karam Patti, P. O. Tribeniganj (Saharsa)	1,145.19	Do.
583	..	Shri Moti Lal Mandal	6.10	Do.
584	Kusai distry. taking off R.D. 28.5 to 520 of M.B.C. R.D. 22.5 to 23.5	Shri Deo Narain, Kusai S/o Babuji at Palganj Tenhi, P. O. Chhatapur (Saharsa)	103.59	Do.
585	Excavation of M. B. C. R.D. 160 to 165	Shri Rajendra Gupta	230.70	Do.
586	Excavation of M.B.C. R.D. 46 to 47	Shri Sudhir Mishra, S/o Laxmikant Mishra, At Balaunia, P. O. Baluania, Distt. Saharsa	778.00	Do.
587	Excavation of taking off 28.5 to 30 of M. B. C. R.D. 25 to 525	Shri Oli Md. Ansari, S/o Lal Md. Ansari, At & P. S. Pratapganj (Saharsa)	7.20	Do.
588	Excavation of taking off 28.5 to 30 of M.B.C. R.D. 7.510	Shri Lamodar Jha, S/o Janardhan Jha, At Dharampatti, P. O. Pratapganj (Saharsa)	625.97	Do.
589	Excavation of taking off 28.5 to 30 of M.B.C. R.D. 10 to 12.5	Shri Sadan Jha, S/o Krishan Ballab Jha, At Govind Pur P. S. Pratapganj (Saharsa)	1,038.20	Do.
590	Excavation of taking off R.D. 69.26 of M.B.C. R.D. 0 to 5	Shri Nar Bahmdar Singh, S/o Prithiman Singh, At & P. O. Gonaha P. S. Tribeniganj, district Saharsa	121.00	Do.
591	Excavation of taking off R.D. 28.520 of M.B.C. R.D. 15 to 17.5	Shri Tahakan Mishra, S/o Babunandan Mishra, At & P.O. Paisa (Saharsa)	1,149.60	Do.
592	Excavation of taking off R.D. 45 to 47.5	Shri Jatadhari Pd. Singh, S/o Late Yamuna Pd. Singh, At Pansai, P.O. Mahrnia, District Saharsa	478.10	Do.
593	Excavation of taking off R.D. 0 to 2.5	Shri Kamal Narain Sharima S/o Rupi Lal Sharma	839.60	Do.
594	Excavation of taking off R.D. 27.530 to 30	Shri Markandey Deo, S/o Amiki Dutt at Jharbitta	644.39	Do.
595	Excavation of taking off R.D. 60.20 of M.C. R.D. 58 to 63	Shri Babu Nand Bharkher, S/o Late Adhik Lal Baharkher, At & P.O. Chhatapur district, Saharsa	29.40	Do.
596	Excavation of taking off R.D. 28.520 of M.B.C. R.D. 5 to 7.5	Shri Baldeo Jha, S/o Yadunath Jha, At Govindpur P. S. Pratapganj (Saharsa)	121.69	Do.
597	Excavation of taking off R.D. 60.20 of M.C. R.D. 120 to 125	Shri Harihar Pd. Yadav, S/o Late Tofi Pd. Yadav, At Kusah P. O. & P. S. Tribeniganj (Saharsa)	53.90	Do.
598	Excavation of taking off R.D. 63 to 65.5	Shri Sabi Lal Bahakher, S/o Muna Lal Bahakher, At & P. O. Chhatapur (Saharsa)	53.90	Do.
599	Excavation of taking of R.D. 63 to 65.5	Do.	100.90	Do.
600	Excavation of taking off R.D. 67.707 of M.C. R.D. 50 to 51.91	Shri Digamber Jha S/o Dinanath Jha, At Lalpur P.O. Serpatganj, P. S. Chhatapur, Saharsa	118.33	Do.

TABLE 29-D—Contd.

1	2	3	4	5
601	Excavation of taking off R.D. 60.20 of M.C. R.D. 147.5 to 154.7	Shri Yadubansh Pd. Singh, S/o Shri Rudal Pd. Singh, At Felari P. S. Murliganj, Saharsa	1,665.30	Executive Engineer Birpur Division
602	Excavation of taking off R.D. 67.707 of M.C.R.D. 45 to 48	Shri Tripathi Narain Mishra, S/o Jagohar Pd. Mishra, At Tamaria, P. S. Madhopura District, Darbhanga	619.10	Do.
603	Excavation of taking off R.D. 47.778 of M.C. R.D. 42 to 44.5	Shri Basudeo Mandal, S/o Mahabir Pd. Yadav, At Bhagwatpur, P. S. Chhatapur (Saharsa)	51.30.	Do.
604	Excavation of taking off R.D. 67.707 of M.C.R.D. 38 to 40.5	Shri Upendra Narain Singh, S/o Pulkait Narain Singh, At Darhara, P. O. Ganpant, P. S. Pratapganj (Saharsa)	293.70	Do.
605	Excavation of taking off R.D. 43 to 45.5	Shri Kariman Minya, S/o Khusher Minya, At Hanuman Nagar, P. O. Hadipur, P. S. Pratapganj (Saharsa)	404.76	Do.
606	Excavation of taking off R.D. 67.707 of M.C.R.D. 35.5 to 38	Shri Lakhman Mandal, S/o Haji Mandal, At Piprapur (Saharsa)	444.90	Do.
607	Excavation of taking off R.D. 45.5 to 48	Shri Uditnarain Singh, S/o Bhagwat Singh, At & P.O. Chhuni, P. S. Chhatarpur (Saharsa)	621.80	Do.
608	Excavation of taking off R.D. 47.178 of M.C. R.D. 34.5 to 37	Shri Thakkan Mishra, S/o Not available	573.00	Do.
609	Excavation of taking off R.D. 60.20 of M. C. R.D. 85 to 90	Shri Janardhan Pd. Yadav S/o Darsan Pd. Yadav, At Manganj (Supaul) P. S. Tribeniganj district Saharsa	200.30	Do.
610	Excavation of M. B. C. R. D. 62.8 to 63	Shri Krishna Pd. Singh, S/o Rasbihari Sinha, At Chaulani	623.00	Do.
611	Excavation of M.B.C. R.D. 142 to 145	Shri Thakur Pd. Yadav S/o Nandkishore Pd. Yadav, At Baghala, P. O. Sbanparpur, P. S. Singheshwar (Saharsa)	726.95	Do.
612	Disty. taking off 67.707 of M.C. R.D. 28 to 30.5	Shri Bhola Pd. Mehta, S/o Banbari Mehta At	839.15	Do.
613	Excavation of M. B. C. R.D. 159.160	Shri Brajkishore Jha, S/o Jadunath Jha, At Marbo, P. S. Madhopur (Saharsa)	319.80	Do.
614	Disty. of Ex-R.D. 60.20 of M.C. R.D. 29 to 30.5	Shri Jainarain Bhagat S/o Surajnarain Bhagat At Gamharia P. S. Singheshwar (Saharsa)	1,200.90	Do.
615	Disty. taking off at R.D. 67.707 of M.C. R.D. 29 to 30.5	Shri Abdul Quyum Ansari, S/o Md. Ali At Bhokarahi P. S. Kishanpur (Saharsa)	142.00	Do.
616	Disty. taking off at R.D. 60.20 of M.C. R.D. 35.5 to 38	Shri Ramdeo Jha, S/o Jageshwar Jha, At P. O. Kasraul (Darbhanga)	1,035.00	Do.
617	Disty. taking off at R. D. 125 to 130	Shri Baikunth Pd. Singh S/o Kishore Singh At Zedia P. S. Tribeniganj (Saharsa)	366.92	Do.
618	Disty. taking off at R. D. 90 to 95	Shri Dipnarain Singh. S/o Singheshwar Singh, At & P. O. Manganj, P. S. Tribeniganj (Saharsa)	1,057.65	Do.
619	Disty. taking off at R.D. 47.178 of M.C. R.D. 37 to 39.5	Shri Dwarika Nath Jha, S/o Bachu Jha At & P.O. Hulash P. S. Pratapganj (Saharsa)	688.50	Do.

TABLE 29-D—Contd.

1	2	3	4	5
620	Disty. taking off at R.D. 61.707 of M.C. R.D. 23 to 24	Shri Prabhu Barik At Jiwachpur P. O. & P. S. Chhattapur (Saharsa)	14.00	Executive Engineer Birpur Division
621	Disty. taking off at R.D. 60.20 of M.C. 33 to 35	Shri Gajeshwar Pd. Singh	1,290.00	Do.
622	Disty. taking off at R.D. 142.5 to 147.5	Shri Raghunandan Choudhary, S/o Ramacharittar Choudhary At Basantapur P. S. Singheshwar (Saharsa)	1,755.00	Do.
623	Disty. taking off at R.D. 55 to 58	Shri Raghu Sahu, S/o Mantokhi Sahu At Surajganj, P. S. Singheshwar (Saharsa)	1,531.00	Do.
624	Disty. taking off at R.D. 33 to 35.5	Shri Bhola Pd. Singh, S/o Gonsia Singh At Santokahar, P. O. Rupenku Singheshwar (Saharsa)	1,294.00	Do.
625	Disty. taking off at R.D. 43 to 48	Shri Rajkumar Mishra, S/o Sico Kumar Mishra, At Andoli P.O. Harihatta (Darbhanga)	1,839.00	Do.
626	Disty. taking off at R. D. 34 to 40	Shri Moti Lal Mandal, S/o Tanik Lal Mandal At Morakabiah (Darbhanga)	1,338.00	Do.
627	Disty. taking off at R. D. 32.5 to 35	Shri Jiwach Thakur S/o Babulal Thakur At Chhashha P. S. Sadar (Darbhanga)	549.00	Do.
628	Disty. taking off at R.D. 69.26 of M.B.C. R.D. 20 to 22.5	Shri Raja Mandal, S/o Laxuman Mandal At Bharkurba P. S. Triveniganj (Saharsa)	892.63	Do.
629	Disty. taking off at R.D. 25 to 27.5	Shri Ram Prasad Yadav, S/o Shankar Yadav At Chaughara P. S. Supaul (Saharsa)	781.00	Do.
630	Disty. taking off at R. D. 27.5 to 30	Shri Satyanarain Prasad, S/o Vindeshwar Pd. At Basuli P. S. Supaul (Saharsa)	706.10	Do.
631	Disty. taking off at R. D. 64 to 65	Shri Basudeo Singh Address not available	255.80	Do.
632	Disty. taking off at R. D. 60 to 61	Shri Laxman Mandal, Not available	260.00	Do.
633	Disty. taking off at R. D. 117 to 118	Shri Bindyachal Pd. Singh, Not available	161.00	Do.
			57,717.44	
634	Details not given		25,275.25	Executive Engineer Baniankhi Kosi Project.
			25,275.25	
GRAND TOTAL :				
	I	44,664.08		
	II	1,03,018.02		
	III	1,68,286.92		
	IV	1,26,222.64		
	V	1,55,076.17		
	VI	23,015.43		
	VII	86,872.04		
	VIII	57,717.44		
	IX	25,275.25		
		7,90,147.99		

TABLE 29-E

[Referred to in Para 29.84(3)]

*Statement showing advance given to the unit leaders of
Bharat Sevak Samaj outstanding on 31-3-1969 whose claims have not been finalised*

Sl. No.	Name of the work and location	Name of the Unit Leader	Amount advanced	Amount recoverable	Name of the Executive Engineer	Details of security available for the advance
1	2	3	4	5	6	7
1	Excavation of Purnea Branch Canal from R. D. 116 to 117	Sri Brij Kishore Jha, at Gidahabari, P.O. Siyapur Distt. Purnea	4,200.00	2,217.00	Executive Engineer Bathana Division I	Nil
2	Excavation of Purnea Branch Canal from R.D. 150 to 151	Sri Bharrb Prasad Singh at & P.O. Jainagar Distt. Purnea	3,000.00	348.00	Ditto.	Nil
3	Excavation of Purnea Branch Canal from R. D. 157 to 158	Sri Kalipant Jha, at P.O. Parasmani, Distt. Purnea	3,100.00	2,212.00	Ditto.	Nil
4	Excavation of Purnea Branch Canal from R. D. 160 to 161	Sri Muna Prasad Singh at Kalayanpur, P.O. Rahata, District Purnea	2,900.00	514.00	Ditto.	Nil
5	Excavation of Purnea Branch Canal from R.D. 162 to 163	Sri Bisheshwar Prasad Yadav, at Parmaha, P.O. Dumara (Shaharasa)	2,400.00	1,150.42	Ditto.	Nil
6	Excavation of Purnea Branch Canal from R. D. 129 to 130	Sri Rakhal Krishna Sarkar, at	2,800.00	960.00	Ditto.	Nil
7	Excavation of Srinagar Distt. from R.D. 125 to 127	Sri Ali Asagar, at Kusamahim, P.O. Sarbela Distt. Mongyr.	..	1,662.00	Ditto.	Nil
8	Excavation of Srinagar Distt. from R.A. 128 to 129	Sri Gauhar Ali Khan, at Hansaikhuti, P.O. Srinagar (Purnea)	972.00	250.00	Ditto.	Nil
9	Excavation of Srinagar Distt. from R.D. 145 to 147	Sri Oli Mohamad, at & P.O. Islampur (Purnea)	1,366.00	542.00	Ditto.	Nil
10	Excavation of Srinagar Distt. from R.D. 157 to 159	Sri Abdul Latif, at Islampur, P.O. Khemchand (Purnea)	2,000.00	639.00	Ditto.	Nil
11	Excavation of Srinagar Distt. from R.D. 127 to 129	Sri Rudra Narain Mishra, at P.O. Parasmahi Distt. Purnea.	1,000.00	483.00	Ditto.	Nil
				10,977.42		
12	Ex. of Murliganj distry. R.D. 101 to 103	Sri Rajendra Prasad Singh Village P.O. Jadiya Distt. Saharsa	..	1,810.00	Executive Engineer, DI, Division, Kosi Project, Bathnaha	..
13	Ex. of Murliganj distry. R.D. 103 to 105	Sri Abdul Halim, Village, P.O. Baghaili, Distt.	..	376.00	Ditto.	..
14	Ex. of Murliganj distry. R.D. 115 to 117	Sri Sahdeo Singh, Village & P.O. Chakma, Saharsa	..	520.00	Ditto.	..
15	Ex. of J.B.C. R.D. 25 to 25.3	Sri Jai Shri Lal Roy	..	283.00	Ditto.	..
16	Ex. of Murliganj distry. R.D. 117 to 118	Sri Chandrashekher Jha, Will. & P.O. Ramnagar Bazar (Saharsa)	..	401.00	Ditto.	..

TABLE 29-E—*contd.*

1	2	3	4	5	6	7
17	Ex. of Murliganj distry. R.D. 119 to 121 & 108 to 109.5, 105 to 107	Sri Mishrichand Chowdhary, Village &	953.00	Executive Engineer, DI, Division, Kosi Project, Bathnaha		
18	Ex. of Murliganj distry. R.D. 121 to 123	Sri Govind Mandal, Village & P.O. Korihar, Saharsa	304.00	Ditto.		
19	Ex. of Murliganj distry. R.D. 169 to 170	Sri Jagdish Prasad Singh, Village, Sahuriya Mirchaiya, Bazar (Purnea)	684.00	Ditto.		
20	Ex. of Murliganj distry. R.D. 185 to 187	Sri Nathuni Prasad Singh, Village, Chakaiya, P.O. Dighi, Saharsa	351.00	Ditto.		
21	Ex. of Murliganj distry. R.D. 189 to 191	Sri Bhajnandan Pd. Yadav, Village, Koripatti, P.O. Raghunathpur Saharsa	593.00	Ditto.		
22	Ex. of Murliganj distry. R.D. 72 to 73	Sri Bambahadur Singh, Vill. Hasitpur, P.O. Abrutha, Saharsa	1,350.00	Ditto.		
23	Ex. of J.B.C.R.D. 16.5 to 17	Sri Barigunath Sharma, Vill. Bathua, P.O. Jogbani, Purnea	1,119.40	Ditto.		
24	Ex. of J.B.C.R.D. 17 to 17.5	Shri Umakant Mishra, Village Majra, P. O. Rohua, P.S. Khajanchihat, (Purnea)	1,074.68	Ditto.		
25	Ex. of J.B.C.R.D. 18 to 18.5	Sri Bindeshwar Prasad Sah. Village Parbhani, P.O. Kus- maha, P. S. Dhamdaha (Purnea)	318.00	Ditto.		
26	Ex. of J. B. C. R. D. 19.5 to 20	Sri Hani Sah. Village Khab- daha, P.O. Tamganj (Purnea)	670.00	Ditto.		
27	Ex. of J.B.C.R.D. 18.5 to 19	Shri Kanak Lal Yadav	1,198.01	Ditto.		
28	Ex. of J.B.C.R.D. 21.5 to 22	Sri Punya Nand Jha, Village Baratpur, P.O. Kusmaha, Purnea	873.38	Ditto.		
29	Ex. of J.B.C.R.D. 22 to 23	Sri Kaileshwar Jha, Village Sahbajpur, P.O. Forbesganj, Purnea.	896.35	Ditto.		
30	Ex. of J.B.C.R.D. 23 to 24	Sri Ramakant Jha, Village, Dumaria, P.O. Darbirganj, Purnea.	707.99	Ditto.		
31	Ex. of J.B.C.R.D. 24 to 24.5	Sri Jiwach Lal Biswas, Vill. Singhia, Diwanganj, P.O. Rautra (Purnea)	1,623.25	Ditto.		
32	Ex. of J.B.C.R.D. 24 to 25	Sri Dinanath Lal, Vill. Tofir- kosamajh, P.O. Tamganj, Purnea	1,631.53	Ditto.		
33	Ex. of J.B.C.R.D. 25 to 25.5	Sri Anant Prasad Singh, Vill. P.O. Bhatotarchakla, Purnea	1,748.78	Ditto.		
34	Ex. of J.B.C.R.D. 25.5 to 26	Shri Srinandan Singh, Vill. P.O. Fatehpur P.S. Narpatganj (Purnea)	1,306.82	Ditto.		

TABLE 29-E—*contd.*

1	2	3	4	5	6	7
35	Ex. of J.B.C.R.D. 26.5 to 27	Sri Krityanand Singh, Vill. P.O. Achitnagar, P.O. Mirgaul, Purnea	...	237.38	Executive Engineer, DI, Division, Kosi Project Bathnaha	...
36	Ex. of Murliganj distry. R.D. 75 to 76	Sri Sheo Nandan Yadav, Vill. P.O. Rajeshwari, Saharsa		3,612.00	Ditto.	
37	Ex. of Murliganj distry. R.D. 77 to 79	Sri Taj Narain Singh		2,123.00	Ditto.	
38	Ex. of Murliganj distry. R.D. 79 to 81	Sri Krishna Balava Singh, Vill. & P.O. Manganj, Distt. Saharsa		172.00	Ditto.	
39	Ex. of Murliganj distry. R.D. 81 to 89	Sri Jagdeo Mehta, Vill. & P.O. Manganj P.S. Tribeniganj Saharsa		2,270.00	Ditto.	
40	Ex. of Murliganj distry. R.D. 91 to 92	Sri Braj Behari Mandal, Vill. Katya Jibachpur, P.O. Rupauli, Jibachpur		315.00	Ditto.	
41	Ex. of Murliganj distry. R.D. 92 to 93	Sri Tarni Prasad, Vill. Manpur, P.O. Barhara, Saharsa		120.00	Ditto.	
42	Ex. of Murliganj distry. R.D. 93 to 95	Sri Sital Prasad, Sukla, Village Siapur Rupauli, P.S. Singheshwar, Distt. Saharsa		1,171.00	Ditto.	
43	Ex. of J.B.C.R.D. 36.5 to 37	Sri Ramesh Lal Das, Vill. Tonna P.O. Mangalbara (Charai, Purnea)		246.00	Ditto.	
44	Ex. of J.B.C.R.D. 16.5 to 17 & 17 to 17.5	Sri Jai Narain Mandal		720.00	Ditto.	
45	Ex. of J.B.C.R.D. 32 to 33	Sri Rahhunath Prasad		480.00	Ditto.	
46	Ex. of J.B.C.R.D. 31.5 to 32	Sri Hansi Mahton, Village Bisharia, P.O. Mangalpara, Saharsa		505.00	Ditto.	
47	Ex. of J.B.C.R.D. 33 to 33.5	Sri Ramesh Lal Das, Vill. & P.O. Mangalbara, Saharsa		671.00	Ditto.	
48	Ex. of Murliganj distry. R.D. 91 to 92	Sri Harihar Prasad Singh, Vill. Chandpur P.O. Mirchaibari (Purnea)		1,048.79	Ditto.	
49	Ex. of Murliganj distry. R.D. 101 to 101	Sri Sahdeo Singh, Vill. and P.O. Chakla, Saharsa		300.00	Ditto.	
50	Ex. of Murliganj distry. R.D. 81 to 82	Sri Ramcharan Mandal, Vill. Baina P.O. Rajeshwar Distt. Saharsa.		166.00	Ditto.	
51	Ex. of Murliganj distry. R.D. 75 to 76	Sri Baidyanand Mandal, Village & P.O. Hasanpur Saharsa.		2,386.00	Ditto.	
52	Ex. of J.B.C.R.D. 15 to 15.5	Sri Tanuklal Mandal, Vill. Pathnaha P.O. Tamganj P.S. Narpatganj, Purnea.		74.00	Ditto.	
53	Ex. of J.B.C.R.D. 15.5 to 16	Sri Sunder Lal Yadav, Village Top Murliganj P.O. Achra Purnea.		616.83	Ditto.	
54	Ex. of J.B.C.R.D. 27.5 to 28	Sri Jagdish Prasad Singh, Vill. Saboria, P.O. Mirchaibari, Purnea.		890.92	Ditto.	

TABLE 29-E—*contd.*

1	2	3	4	5	6	7
55	Ex. of J.B.C.R.D. 28 to 28.5	Sri Jamuna Prasad Mehtra, Village P.O. Panchayat Gokhalpur, Purnea	642.75	Executive Engineer, DI Division, Kosi Project, Bathanaha		
56	Ex. of J.B.C.R.D. 29 to 29.5	Sri Rawti Rama, Village P.O. Forbesganj, Purnea	1,440.07	Ditto.		
57	Ex. of J.B.C.R.D. 28.5 to 29	Sri Jamuna Prasad Yadav	1,658.61	Ditto.		
58	Ex. of J.B.C.R.D. 30 to 30.5	Sri Satya Narain Jadava, Village Ramghat Koskapur Panchayat P.O. Tamganj P. S. Narpatganj, Purnea	1,241.15	Ditto.		
59	Ex. of J.B.C.R.D. 30.5 to 31	Sri Mungalal Yadava, Vill. and P.O. Fatehpur P.S. Narpatganj	1,028.70	Ditto.		
60	Ex. of J.B.C.R.D. 31 to 31.5	Sri Darbeshwar Rai Village Majra P.O. Rahua P.S. Khajanchihat Purnea	724.00	Ditto.		
61	Ex. of J.B.C.R.D. 32.5 to 33	Sri Jagdish Prasad Madava, Vill. P.O. Rampur, Distt. Saharsa	1,161.21	Ditto.		
62	Ex. of J.B.C.R.D. 32 to 32.5	Sri Bishwanath Yadava, Vill. Milkidumaria, P.S. Narpatganj Purnea	1,280.68	Ditto.		
63	Ex. of J.B.C.R.D. 31.5 to 32	Sri Bishnudeo Mishra	940.00	Ditto.		
64	Ex. of J.B.C.R.D. 33 to 33.5	Sri Nathuni Prasad Singh, Vill. P.O. Dighi. P.S. Murliganj Saharsa	1,071.40	Ditto.		
65	Ex. of J.B.C.R.D. 36 to 36.5	Sri Madhusudan Mishra, Vill. & P.O. Mirdaul. P.S. Narpatganj, Purnea	341.93	Ditto.		
66	Ex. of J.B.C.R.D. 17 to 17.5	Sri Lakshmi Kant Roy, Vill. Budhannagar, P.O. Katihar, Purnea	301.00	Ditto.		
67	Ex. of J.B.C.R.D. 36.5 to 37	Sri Lakshidhar Singh, Village & P.O. Mirdaul P.S. Narpatganj, Purnea	1,217.58	Ditto.		
68	Ex. of J.B.C.R.D. 31.5 to 32	Sri Mahabir Lal Das	667.00	Ditto.		
69	Ex. of J.B.C.R.D. 17.5 to 18	Sri Ramnarain Lal Das	891.00	Ditto.		
70	Ex. of J.B.C.R.D. 17.5 to 18	Sri Sheo Nandan Mandal, Vill. & P.O. Paria, P.S. Chhatapur Saharsa	112.00	Ditto.		
71	Ex. of Murliganj distry. R.D. 161 to 163	Sri Upendra Narain Singh, Vill. Goalpara P.O. Mohanadganj, Saharsa	566.00	Ditto.		
72	Ex. of Murliganj Distry. R.D. 163 to 164	Sri Upendra Narain Singh, Vill. Goalpara P.O. Mohanadganj, Saharsa	876.00	Ditto.		
73	Ex. of Murliganj distry. R.D. 173 to 175	Sri Chunchunja, Vill. Taelha-chandrain P.O. Chandrain Distt. Saharsa	157.00	Ditto.		

TABLE 29-E—contd.

1	2	3	4	5	6	7
74	Ex. of Murliganj distry. R.D. 176 to 177	Sri Chunchunja, Vill. Taelha- chandrain P.O. Chandrain Distt. Saharsa		1,220.00	Executive En- gineer, DI Division, Kosi Project, Bathnaha	
75	Ex. of Murliganj distry. R.D. 175 to 179	Sri Chhedi, Vill. & P.O. Chan- drain, Saharsa		590.00	Ditto.	
76	Ex. of Murliganj distry. R.D. 170 to 172	Ditto.		758.00	Ditto.	
77	Ex. of J.B.C.R.D. 16 to 16.5	Sri Mohamad Salim, Vill. P.S. Narpatganj, Purnea		922.69	Ditto.	
78	Ex. of Murliganj distry. R.D. 170 to 171	Sri Jagdish Prasad Singh, Vill. P.O. Saharsa, Purnea		1,411.00	Ditto.	
79	Ex. of J.B.C.R.D. 18 to 19	Sri Krishan Das, Vill. P.O. Goalpara P.S. Kishanganj, Distt. Saharsa		110.00	Ditto.	
80	Ex. of Murliganj distry. R.D. 167 to 169	Sri Kameshwar Prasad Singh, Village Israin, P.O. Israin Kala P.S. Murliganj Distt. Saharsa		2,437.00	Ditto.	
81	Ex. of Murliganj distry. R.D. 93 to 94	Sri Almuddin Anshari, Vill. Rampur Rajpur, P.S. Supaul, Saharsa		969.00	Ditto.	
82	Ex. of J.B.C.R.D. 19.5 to 20	Sri Surya Narain Jha, Village Firejgarh, P.S. Palpansa, Distt. Darbhanga		76.00	Ditto.	
83	Excavation of D6R from R.D. 17 to 20	Shri Rameshwar Prasad Mandal		483.00	Executive Engi- neer, Murli- ganj Division, Kosi Project	
84	Details not given	Details not given		21,001.81	Executive En- gineer, Kosi Project, Bani- ankhi	
GRAND TOTAL				97,541.42		

TABLE 29-F

[Referred to in Para 29.84(4)]

Statement of loans and advances outstanding against Bharat Sevak Samaj for the Kosi Project

S. No.	Name of the work	Name of Worker Incharge of BSS to whom money advanced	Amount advanced Rs.	Amount outstanding Rs.	Details of security available for the loan or advance	Name of the Executive Engineer in whose books the advance is outstanding
1	2	3	4	5	6	7
I. 1 (a)	Earth work in Mainato Koparia.	Sh. Kushewarjha, Prabhaj, Kosi Yojana Nirman Samiti.	..	83,554.00	..	Executive Engineer, Supaul Division, Kosi Project.
(b)	Manufacture and supply of bricks at Khacherdeva.	Anchal—3 B.S.S. Sanarsa	..	57,553.01	..	Ditto.
				1,41,107.01		
2 (a)	Manufacture and supply of bricks at Supaul (in Supaul Sub-Division).	Sh. C.K. Pathak, Kosi Yojana Nirman Samiti Anchal—B.S.S. Supaul.	..	18,963.00	..	Ditto.
(b)	B-type quarter at Supaul	Ditto.	..	3,372.00	..	Ditto.
(c)	Office building at Supaul	Ditto.	..	2,714.00	..	Ditto.
				25,049.00		
II. 3	Construction of Western Flood embankment from Bharda to Ghoghapur.	..	..	14,919.00	Nil	Executive Engineer, Nirmali Division, Nirmali.
III. 4	Earthwork in Gamharia Sub-Branch Canal from R.D. 100 to 219.	..	..	1,03,716.00	Nil	Executive Engineer, Madhopura Division, Kosi Project (Saharsa).
5	Supply of Bricks at Pipra.	..	..	2,544.48	Nil	Ditto.
				1,06,260.48		
IV. 6	Construction of Break barrel aqueduct at R.D. 191.00 of Supaul Sub-Branch Canal.	..	..	3,091.73	Nil	Executive Engineer, Saharsa Division, Kosi Project, Saharsa.
7	Supply of bricks at Panchgachia.	..	..	8,303.00	Nil	Ditto.
8	Supply of bricks at Kumarganj.	..	..	2,881.20	Nil	Ditto.
9	Excavation of Amar Sub-distributory from R.D. 0 to 10.	..	..	6,335.00	Nil	Ditto.
10	Excavation of Amar Sub-distributory from R.D. 10 to 20.	..	..	3,695.00	Nil	Ditto.
11	Excavation of Amar Sub-distributory from R.D. 20 to 40.	..	..	4,108.00	Nil	Ditto.
12	Excavation of Amar Sub-distributory from R.D. 40 to 56.60.	..	..	3,582.00	Nil	Ditto.
13	Excavation of Supaul Sub-branch canal.	..	..	4,043.00	..	..
				36,038.93		

TABLE 29-F—Contd.

1	2	3	4	5	6	7
V. 14	Excavation of G. S. B. C. R. D. 0 to 100.	..	..	23,908.00	..	Executive Engineer, Raghopur Division K. P. Raghopur.
15	Construction of C/R+H/ R+E/R at R. D. 25.147 of R. B. C.	..	18,000.00	7,591.00	..	Ditto.
16	Construction of H/R+C/ R at R. D. 32.327 of R. B. C.	..	20,000.00	15,472.00	..	Ditto.
17	Manufacture and supply of Bricks allotment II.	..	..	6343.00	..	Ditto.
18	Manufacture and supply of Bricks allotment III.	..	..	24,600.00	..	Ditto.
19	Carriage of bricks from Fakirana Work site.	..	..	7,788.00	..	Ditto.
20	Construction of F Type quarter at Karjain.	..	..	1,167.00	..	Ditto.
			Total .	86,869.00		
VI. 21	Construction of H/R C/R at R. D. 140.30 of P.B.C.	..	13,500.00 } 13,500.00 }	3,314.81	Nil	Executive Engineer, Purnea Division, Kosi Project, Purnea.
22	Construction of Belders shed along P.B.C.	..	4,490.00 } 3,000.00 }	131.65	Nil	Ditto.
23	Supply of Bricks at Gokul- pur.	..	8,000.00	8,460.70	Nil	Ditto.
24	Supply of Bricks at Hansa Kiln.	..	17,600.00 } 17,600.00 }	29,933.05	Nil	Ditto.
25	Supply of Bricks at Kacha- hari Kiln.	..	20,000.00 } 11,540.00 }	18,248.74	Nil	Ditto.
26	Construction of D.L.R.B. at R.D. 116.60 of Kati- har Distributory.	..		2,217.14	Nil	Ditto.
27	Supply of Bricks at Uday Nagar Kiln.	..	13,900.00 } 13,900.00 }	35,725.91	Nil	Ditto.
28	Construction of H/R C/R at R.D. 199.20 of P.B.C.	..	8,000.00 } 8,000.00 }	11,907.07	Nil	Ditto.
29	Supply of bricks at Kat- chahari Balua Kiln.	..	8,000.00 } 16,000.00 }	35,426.08	Nil	Ditto.
30	Construction of D.L.R.B. at R.D. 147.20 of P.B.C.	..	6,000.00	4,250.59	Nil	Ditto.
31	Sectional Colony at Mansa Kiln.	..	4,000.00 } 4,000.00 } 3,000.00 }	(—)974.00 (Advanced recovered in excess)	Nil	Ditto.
32	Supply of bricks at Madhu- bani Kiln.	..	12,940.00	12,836.78	Nil	Ditto.
33	Construction of Circle Colony at Purnea.	..	23,800.00 } 52,000.00 } 27,200.00 }	(—)10,236.73	Nil	Ditto.
34	Supply of bricks at Dalan Kiln.	..	48,460.00	21,423.43	Nil	Ditto.
35	Supply of bricks Damajji Kiln.	..	26,800.00	22,964.63	Nil	Ditto.
36		..	10,700.00 } 10,000.00 }	(—)19,652.03	Nil	Ditto.

TABLE 29-F-Contd.

1	2	3	4	5	6	7
37	Construction of main street at Sarsai.	..	1,700.00 1,373.00 1,300.00 }	1,217.00	Nil	Executive Engineer, Purnea Division Kosi project, Purnea.
38	Construction of approach Street Road at Sarsai.	..	810.00 800.00 }	1,610.00	Ditto.	Ditto.
39	Construction of store shed at Sarsai.	..	1,800.00 300.00	953.00	Ditto.	Ditto.
40	Construction of rest shed at Sarsai.	..	1,900.00	(—)1,523.00	Ditto.	Ditto.
41	Mirgapur Kiln . . .	..	27,000.00 27,000.00	36,616.00	Ditto.	Ditto.
42	Construction of Bridge at R.D. 186.30 of P.B.C.	..	1,125.00 1,100.00	2,225.00	Ditto.	Ditto.
43	Labour Amenities . . .	..	1,13,200.00	45,804.00	Ditto.	Ditto.
			Total .	2,62,940.42		
VII.44	Construction of S.L.R. bridge at R.D. 105 of A.B.C.	..	..	3,162.75	Ditto.	Executive Engineer, Araria Division, Kosi Project Araria. Remarks: Outstanding advances will be adjusted through certificate for the court.
45	Construction of rest shed at Araria.	..	..	1,188.15	Ditto.	Ditto.
46	Supply of bricks at	..	..	9,500.00	Ditto.	Ditto.
47	Supply of bricks at Simraha	..	..	7,254.00	Ditto.	Ditto.
			Total .	21,104.90		
VIII.48	Manufacturing and supply of bricks at Narpatganj.	..	15,775.00	7,492.00	Nil	Executive Engineer, Drainage Inv. Division Kosi Project, Purnea, camp Bathnaha.
49	Permanent subdivisional building at Narpatganj.	..	18,814.00	5,002.00	Ditto.	Ditto.
50	Construction of D.L.R. Bridge at R.D. 21.8 of P.E.C.	..	22,000.00	1,287.00	Ditto.	Ditto.
51	Supply of bricks at R.D. 77 of Murliganj Distt.	..	36,000.00	32,743.00	Ditto.	Ditto.
52	Supply of bricks at Banhara Kiln.	..	15,617.00	11,621.00	Ditto.	Ditto.
53	Labour amenities for Ex. of 71 to 91 R. D. of D2R & Narpatganj Disty.	..	17,900.00	17,900.00	Ditto.	Ditto.
			TOTAL .	76,045.00		
IX. 54	Supply of bricks at Murliganj, Kishunganj Budhma & Nawel Kilns.	Sh. Chandra Kishore Pathak Sanchalak, BSS. Supaul.	..	27,126.37	This amount will go to Rs. 1,53,375.29 if penal recovery for excess consumption of coals is done. For waiving of penalty, Superintending Engineer, Canal Circle, Kosi Project, Bathnaha has requested to the Chief Engineer, R. V. P. Deptt. Kosi Wing Patna, vide his letter No. 1260 dated 7-4-1969.	Executive Engineer Murliganj Division No. I Kosi Project Murliganj.

TABLE 29-F—Contd.

1	2	3	4	5	6	7
X.55	Excavation of disty. Ex. R.D. 60.20 of M.C.	..	..	10,544.00	Nil	..
56	Excavation of disty. Ex. R.D. 524 of M.B.C.	..	..	5,000.00	Ditto.	..
57	Excavation of disty. Ex. R.D. 69.26 of M.B.C.	..	..	5,000.00	Ditto.	..
58	Excavation of disty. Ex. Const. of C type Qrs. at Chattarpur.	..	..	2,917.00	Ditto.	..
59	Sectional Officers residence at Chattarpur.	..	..	2,480.00	Ditto.	..
60	Sectional Officers residence building at Chattarpur.	..	..	305.19	Ditto.	..
61	M.B.C.R. 124 to 160	..	..	11,000.00	Ditto.	..
62	Disty. Ex. R.D. 67.707 of M. C.	..	..	1,520.00	Ditto.	..
			Total	38,766.19		
XI.63	Banmankhi Division	..	..	1,20,273.22	Ditto.	Executive Engineer, Kosi Project, Banmankhi.
GRAND TOTAL				I 1,66,156.01		
				II 14,919.00		
				III 1,06,260.48		
				IV 36,038.93		
				V 86,869.00		
				VI 2,62,940.42		
				VII 21,104.92		
				VIII 76,045.00		
				IX 27,126.37		
				X 38,766.19		
				XI 1,20,273.22		
				9,56,499.54		

TABLE 29-H

(Referred to in Para 29.124)

Statement showing the Position of Advances Granted to Bharat Sevak Samaj Authorities out of organisational Expenses

Sl. No.	Government Order Number and date	To whom the advance was granted	Amount	Adjusted	Balance
			Rs.	Rs.	
1	326, dated 12-1-1956	Mr. Nand Kumar Singh	10,000	10,000	..
2	K/M-281/55-2035, dated 13-5-1956	Do.	15,000	15,000	..
3	11196 dated 16-11-1956	Do.	6,000	6,000	..
4	K/MI-281/56-K-3884, dated 24-4-1957	Do.	10,000	10,000	..
5	B/P2-1073/58K 494, dated 15-1-1958	Mr. Siri Ram Puri	25,000	25,000	..
6	B/P2-1073/58K 27755, dated 20-9-1958	Do.	35,000	35,000	..
7	B/P2-1073/58K 28163, dated 25-9-1958	Do.	25,000	25,000	..
8	BP-2-114/58K-29704, dated 17-10-1958	Mr. Bindera Jha	12,000	..	12,000
9	B/P2-114/58-K-8683, dated 3-4-1958	Swami Harinarayana-nand.	25,000	23,019.50	1,980.50
10	B/P2-114/58K- No. 19259, dated 14-7-1958	Do.	25,000	25,000	..
11	B/P2-114/58K- No. 1579, dated 14-1-1960	Do.	25,000	25,000	..
12	B/P2-114/58K No. 8752, dated 7-4-1958	Mr. Lahtan Choudhary	8,000	8,000	..
13	B/P2-114/58K No. 13787, dated 27-5-1958	Do.	10,000	10,000	..
14	B/P2-114/58K 21772, dated 29-7-1958	Do.	8,000	8,000	..
15	B/P2-114/58K 23428, dated 7-8-1958	Do.	5,000	..	5,000
16	B/P2-114/58K 27153, dated 16-9-1958	Do.	25,000	25,000	..
17	B/P2-114/58-K, 30078, dated 18-10-1958	Do.	8,000	8,000	..
18	B/P2-114/58-K, 2832, dated 2-1-59	Do.	28,000	28,000	..
19	B/P2-114/58-K, 10402, dated 24-10-59	Do.	50,000	50,000	..
20	B/P2-114/58-K, 10221, dated 10-3-60	Do.	50,000	43,000	7,000
21	B/P2-114/58-K, 47842, dated 2-11-1962	Do.	90,250	89,753	497
22	B/P2-114/58-K, 18432, dated 18-6-1961	Do.	1,00,000	1,00,000	..
23	B/P2-114/58-K, 31147, dated 31-10-61	Do.	30,000	25,000	5,000
24	B/P2-114/58-K, 13798, dated 22-5-1962	Do.	25,000	25,000	..
GRAND TOTAL			6,50,250	6,18,772.50	31,477.50

TABLE 29-G

(Referred to in Para 29.122)

Statement showing the Position of Credits under Organisational Expenses and Community Savings of the Bharat Sevak Samaj as on 1-1-1963

Sl. No.	Name of the Division	Gross Credit under organisational expenses	Gross credit under Community Savings	Period upto which report received
1	2	3	4	5
		Rs.	Rs.	
1	Supaul Division	1,96,046.51	3,47,991.71	10/62
2	Nirmali Division	98,460.84	2,31,399.16	11/62
3	Canal Division No. I	79,794.66	79,794.66	12/62
4	Canal Division No. II	59,432.54	59,432.54	11/62
5	Canal Division No. III	61,020.90	61,020.90	8/62
6	Canal Division No. IV	65,675.20	65,675.20	12/62
7	Canal Division No. V	35,605.71	35,605.71	11/62
8	Canal Division No. VIII	57,646.94	57,647.98	12/62
9	Canal Division No. IX	18,279.70	18,279.70	8/62
	Grand Total	6,71,963.01	9,56,847.56	
	Advance granted so far	6,50,250.00	8,43,068.00	
	Balance	21,713.01	1,13,779.56	

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TABLE 29-I

(Referred to in Para 29.127)

Statement of Accounts of Kosi Community Savings Fund Bharat Sevak Samaj (Western Side) till May, 1963

RECEIPTS

15-5-1959 By draft from Kosi Project

Rs. 1,74,890.69

Rs. 35,000.00

Rs. 2,09,890.69

Sl. No.	Date	To whom paid	Mode	Amount	Purpose
1	2	3	4	5	6
1	3-12-1959	Mr. L. N. Jha	Cheque	10,000.00	Advance for community savings scheme.
2	3-12-1959	Ditto.	„	10,000.00	Do.
3	3-12-1959	Ditto.	„	7,300.00	Do.
4	3-12-1959	Ditto.	„	700.00	Do.
5	17-12-1959	Ditto.	„	10,000.00	For Community Savings Scheme.
6	23-1-1960	Mr. Jagannath Mishra	„	5,000.00	For Community Savings Scheme Deorh School.
7	23-1-1960	Mr. Jamuna Prasad Mandal	„	3,000.00	For Community Savings Scheme Barh School.
8	23-1-1960	Mr. Murlidhar Kajriwal, Jhanjharpur	„	5,000.00	For Community Savings Scheme Jhanjharpur College.
9	23-1-1960	Mr. L. N. Jha	„	9,180.00	Advance for Community Savings scheme.
10	20-4-1960	Ditto.	„	10,000.00	Do.
11	7-6-1960	Ditto.	„	10,000.00	Do.
12		Mr. Radhakanth Mishra	Cash	200.00	For Ghoghardiha Office work.
13		Indian Nation, Patna	Cheque	589.05	Settlement of old dues of B.S.S. Office Ghoghardiha.
14		Shri D. N. Jha	„	10,000.00	For purposes of Ghoghardiha house of B.S.S.
15	23-10-1960	Shri Devi Pershad Kajriwal	„	300.00	For Ghoghardiha Library.
16		Mr. D. N. Jha	„	10,000.00	For purpose of Ghoghardiha house.
17	17-12-1960	Mr. L. N. Jha	„	9,000.00	Community Savings Scheme.
18	17-12-1960	Mr. Tej N. Singh	Cheque	1,000.00	Community Savings Scheme.
19	22-4-1961	Mr. L. N. Jha	„	10,000.00	Advances for Community Savings Scheme.
20		Secretary, Madhipura High School	„	5,000.00	For community savings Scheme—local High School.
21		Mr. D. N. Jha	„	5,000.00	Ghoghardiha House of Bharat Sevak Samaj.
22	6-2-1962	Mr. L. N. Jha	„	5,000.00	Advance for community Savings Scheme.
23		Mr. Radhakant Mishra	Cash	500.00	Advance against dues (Choghardiha Bharat Sevak Samaj Office).

TABLE 29-I—Contd.

1	2	3	4	5	6
24	4-8-1962	Mr. L. N. Jha	Cheque	10,000.00	Community Savings.
25	13-4-1963	Mr. L. N. Jha	Draft	16,000.00	Do.
26	13-4-1963	Mr. Bhind Deo Jha	„	4,000.00	Gandhi Ashram under Community Savings Scheme.
27	On different dates.	Advance given to Eastern side, Kosi	„	23,405.00	For Community Savings Scheme and Bharat Sevak Samaj Work.
28	17-4-1963	Mr. J. P. Mandal, M. P.	Cash	500.00	Rajaram Patti Library under Community Savings Scheme.
29	17-5-1963	Mr. L. N. Jha	Draft	19,126.00	For Community Savings Scheme.
30	Bank charges, Postage, stationery etc. till date			90.84	
TOTAL				2,09,890.69	
Balance				Nil	



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TABLE 29-J
(Referred to in Para 29.160)

Local Development Works

Total No. of works sanctioned 117	
Files produced	
Saharsa . . .	58
Dharbhanga . . .	20
	78

Saharsa		Estimated Cost	Government granted approved	Government grant paid	Local contribution that should have been raised (Col. 1— Col. 2)
		1	2	3	4
Completed works .	12	46,521.36	22,350.00	19,611.97	24,171.36
Works left incomplete	41	1,85,255.58	90,450.00	37,256.02	94,805.58
Works not taken up .	5	21,267.00	9,550.00	..	11,717.00
		2,53,043.94	1,22,350.00	56,867.99	1,30,693.94
<i>Dharbhanga</i>					
Completed Works .	6	20,021.00	8,300.00	7,850.00	11,721.00
Works left incomplete	13	68,352.00	32,300.00	24,700.00	36,052.00
Works not taken up .	1	3,029.00	1,500.00	..	1,529.00
Files not produced .	7	..	..	..	..
	85	91,402.00	42,100.00	32,550.00	49,302.00



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