

13

HARYANA VIDHAN SABHA

PUBLIC ACCOUNTS COMMITTEE

(1978-79)

(Thirteenth Report)

Report

ON THE

*Supplementary Report of the Comptroller and Auditor  
General of India for the year 1973-74 relating to the  
Revenue Department*



VIDHAN SABHA SECRETARIAT  
CHANDIGARH

March, 1979

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COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE

CHAIRMAN

- 1 Shri Kanwal Singh

MEMBERS

- 2 Rao Dalip Singh
- 3 Chaudhri Hukam Singh
- 4 Shri Jagdish Kumar
- 5 Shri Jai Narain Verma
- 6 Shri Lehari Singh Mehra
- 7 Chaudhri Peer Chand
- 8 Master Shiv Parshad
- 9 Sardar Sukhdev Singh

SECRETARIAT

- 1 Shri Raj Krishan Secretary
- 2 Shri Sant Ram Sharma Under Secretary

(v)

## INTRODUCTION

I the Chairman of the Public Accounts Committee having been authorised by the Committee in this behalf present this their Thirteenth Report on the Supplementary Report of the Comptroller and Auditor General of India for the year 1973 74 relating to the Revenue Department

2 The Committee took up the examination of the paragraphs relating to the Revenue Department contained in the aforesaid Supplementary Report The Committee held five meetings during the month of June 1978 to examine the written replies to the questionnaire framed by the Public Accounts Committee for the year 1977 78 and taking oral evidence of the representatives of the Revenue Department

3 A brief record of the proceedings of the meetings of the Committee held in this behalf has been kept in the Haryana Vidhan Sabha Secretariat

4 The Committee place on record their appreciation of the valuable assistance given by the Accountant General Haryana and his staff and the Finance Department The Committee is thankful to the representatives of the Revenue Department who appeared before them in connection with the examination of the aforesaid paragraphs and also to the Secretary Haryana Vidhan Sabha and his officers and staff for the whole hearted co operation and assistance given by them

Chandigarh

The 5th March 1979

KANWAL SINGH

Chairman

## RELIEF OF DISTRESS CAUSED BY NATURAL CALAMITIES

1 *Paragraphs 11 and 12 of the Supplementary Report of the Comptroller and Auditor General of India for the year 1973-74*

The State of Haryana has an area of 44 222 square kilometres. Of this an area of about 8 227 square kilometres in the south western region is arid. This area according to the Fourth Plan document does not receive adequate rainfall and has low humidity with a high rate of evaporation. Consequently, it is prone to drought and famine.

The Planning Commission had constituted a team to visit these drought affected areas. The report of the team (March 1966) was that priority should be given to schemes pertaining to water supply, minor irrigation, soil conservation, pasture development and construction of wind breakers and only when these were exhausted should road development programme be taken up as a relief measure. The Report remained under consideration of the State Government upto March 1969.

The State Government had indicated in the Fourth Plan paper that priority in these areas should be as follows —

- (i) Increase in the supply of power and drinking water
- (ii) Minor irrigation schemes
- (iii) Investigation of ground water resources
- (iv) Soil and Water conservation work and dry farming practices,
- (v) Afforestation and conservation of natural pastures,
- (vi) Investigation of minor resources
- (vii) Diversification of agriculture and
- (viii) Spread of small scale industry

These priorities were not followed in the selection of works. The department stated that in providing relief construction of roads was given precedence over other works as the quickest and surest means of providing employment to the drought stricken people and to create permanent assets.

The Department stated in their written reply that three meetings were held in October 1968, November, 1968 and May, 1969 under the Chairmanship of the Chief Minister in which Heads of concerned Departments, Deputy Commissioners of concerned districts and representatives of Technical Departments were present. It was in these meetings that the decision to give priority to road construction as a ready means of providing gainful employment and creation of permanent assets was taken. Due note was taken of the priorities already decided.

During the course of oral evidence also the departmental representative reiterated the decision of the State Government to give priority to road construction over the priorities indicated in the Fourth Plan Paper

During oral evidence the representative of the Department promised to supply the break up of expenditure on roads drinking water and irrigation incurred in Hissar and Mohindergarh districts tehsilwise under the Head—64—Famine Relief during 1969 70 to 1973 74

The Committee do not feel convinced fully with the arguments for changing the priorities already fixed by the State Government themselves in the Fourth Plan Paper after thorough consideration of the Report of the team constituted by the Planning Commission for about three years. If it was considered that the construction of roads should have precedence over other relief works the Government should have got revised priorities fixed

The Committee recommend that in future the priorities for the relief works should be fixed in such a way that these can be followed at the time of implementation, as far as possible, keeping in view the exigencies of the situation

The Committee deplore the undue delay in the submission of information relating to break up of expenditure on roads drinking water and irrigation promised during oral examination

#### ASSESSMENT OF SCARCITY CONDITIONS

2 Paragraphs 3 31 32 and 33 of the Supplementary Report of the Comptroller and Auditor General of India for the year 1973 74

As severe drought and famine conditions were reported during the winter of 1968 69 the State Government decided in May 1969 to provide immediate relief to the people in the drought affected areas by way of —

- (a) Gainful employment through construction of roads
- (b) Provision of gratuitous relief and
- (c) Construction of rural water supply schemes

These relief schemes were continued during the remaining years of the Fourth Five Year Plan on the basis of the reports of the Deputy Commissioners. The State Government also authorised in different years remission of land revenue or realisation of *taccavi* loan arranged for supply free or at concessional rates of fodder food stuffs etc, and dewatering of flooded areas

Preliminary reports indicating failure of crops and rains shortage of fodder etc which required relief measures were duly submitted by the Deputy Commissioners to the State Government. It was stated that the reports of the Deputy Commissioners were based generally on data collected through official and other sources. It was however noticed in the districts selected for test check (excepting Karnal which was not affected by drought) that no factual material or statistical reports from Tehsildars and others were available on the basis of which the Deputy Commissioners could have objectively assessed the extent and severity of drought in different areas of the district

The Financial Commissioner (Revenue) allocated funds to the Commissioners who in turn distributed funds to Deputy Commissioners of affected districts for relief works in the drought affected area to be executed by

Block Development and Panchayat Officer In addition, the Financial Commissioner allocated funds to the Public Works Department for road works and water supply schemes on the recommendations of the respective Chief Engineers The Chief Engineers were expected to consult the Deputy Commissioners before making proposals

Likewise the form and quantum of gratuitous relief were determined by the Revenue department on the reports and recommendations of the Deputy Commissioners

The Department in their written reply stated that the Deputy Commissioners based their recommendations on the reports received from the Tehsildars and S D Os (Civil) and other field staff Detailed notes on the drought situation in the districts were sent by the Deputy Commissioners Hissar Mohindergharh, Gurgaon and Jind

The Committee observe that the reports sent by Tehsildars, S D Os (Civil) and other field staff to their respective Deputy Commissioners do not depict the realistic picture of the conditions prevailing in the areas affected by the drought and are seldom supported by any factual data or statistics as noticed by audit in the districts selected for test check The reports submitted by them are generally exaggerated, hypothetical and unrealistic

The Committee recommend that Government should issue strict instructions to the Deputy Commissioners to the effect that in the event of any natural calamity in any part of the State they should furnish complete factual data and statistics to enable the Government to make correct assessment of the severity of the situation and to take relief measures accordingly

#### EXPENDITURE ON RELIEF

3 Paragraph 42 of the Supplementary Report of the Comptroller and Auditor General of India for the year 1973-74

The position regarding commencement and completion of roads in the selected districts is indicated in Appendix A

It will be seen that of 90 roads in all 515.58 kms long a number were completed two or three years after work was started and 17 roads (length 146.73 kms) had not been completed and opened to traffic upto December 1974 The Department stated (December 1974) that 7 roads could not be completed for lack of funds 2 roads because of disputes over the route alignment or land and 8 roads were abandoned because they duplicated link roads

To a question by the Committee as to how many such roads district wise were still incomplete together with the probable date of their completion the Department in their written reply stated as under —

Out of the 90 roads referred to in the Audit paragraph the work on 83 roads has been completed Administrative approval for one road namely Dhani Mahu Sungarpur road is not included under the Famine Head This leaves only 6 roads which too are complete and are serving the villages except for duplicate links which serve no extra village and were therefore given low priority The work on one bridge relating to Bhiwani Khara Lukhi road is in progress

The position regarding the six roads mentioned above as informed by the Department is given as Appendix of this Report

The Committee notice that most of the roads taken up as relief works have been completed and only small portions are left incomplete on the remaining six roads for want of sufficient funds

The Committee urge that priority should be given to construct the remaining portion of the six roads, as early as possible

4 Paragraph 43 of the Supplementary Report of the Comptroller and Auditor General of India for the year 1973 74

The Department noticed in January 1971 that another 6 link roads (23.08 kms) being constructed in Bhiwani and Hissar districts were unnecessary as the villages were already linked to *pucca* roads. Instructions were issued in January 1971 to stop work on these roads by then Rs 7.97 lakhs had been spent. After these instructions were issued another Rs 1.02 lakhs was spent on one road as this road was it was reported at an advanced stage of construction.

To a question by the Committee whether responsibility has been fixed for constructing 6 link roads in Bhiwani and Hissar Districts without there being any need for them and whether the amount of Rs 7.97 lakhs spent has not gone waste the Department in their written reply stated as under —

The construction of these link roads in Bhiwani and Hissar Districts was under taken with the sanction of the Government. The question of fixing any responsibility for constructing these roads therefore does not arise. The expenditure of Rs 7.97 lakhs incurred on the construction of road cannot be deemed wasteful as roads are the primary and basic infrastructure required for any kind of development scheme. The names of the six roads on which the work is alleged to have been stopped in January 1971 have not been specified by audit. However on going through the records of this Department it is found that the work was stopped on the following roads —

BHIWANI DISTRICT	Length (Km)
1 Pataudi Siwani Road Section Bhera to Gadewa	5.60
2 Nagipur to Brahlu Section Shar to Brahlu	3.10
3 Bidhwan Jhumpa road	6.14
4 Nathuwas Kaluwas road	1.40
5 Umra Ratera Nalwa	6.00
HISSAR DISTRICT	
6 Ladwa Sultanpur road	2.32
7 Hissar Ghursal road, Section Bagla to Ghursal	5.65

The road maps of Bhiwani and Hissar Districts show that these roads inter link the villages which are already situated on metalled road.

During the course of oral examination of the Department it came to the notice of the Committee that the names of the roads given by the Department in their above written reply did not tally with the names of the roads on the records of Audit.



The Committee feel that the information relating to the exact location of the six abandoned roads should have been collected and reconciled with Audit immediately after receipt of the Audit Report or atleast on receipt of the Committee's questionnaire. In any case, the Committee would like to have complete details about the names and location of the six roads in question, reasons due to which they were taken up when there was no necessity, whether any responsibility has been fixed for the infructuous expenditure of Rs 8.99 lakhs and why the amount of Rs 1.02 lakhs was spent after the instructions of January, 1971.

*5 Paragraph 4.4 of the Supplementary Report of the Comptroller and Auditor General of India for the year 1973-74*

In Construction Division Hissar 19 link roads under construction and for which funds had been provided under the major head 103 Capital Outlay were reclassified as famine relief roads in June 1969. Consequently expenditure of Rs 7.39 lakhs incurred till May 1969 was transfer debited to the head 64 Famine Relief. The cost of machinery (valued at Rs 9.09 lakhs) already purchased was also transfer debited to 64 Famine Relief between June 1969 and March 1972. Thus funds totalling Rs 16.48 lakhs were not actually utilised for providing relief.

To a question by the Committee as to why expenditure of Rs 16.48 lakhs already incurred upto May 1969 on construction of 19 link roads including Rs 9.09 lakhs as cost of machinery was transfer debited to the head Famine Relief although the expenditure was in no way utilised for providing relief the Department in their written reply stated as under —

The total cost of these roads as approved by the Government from time to time worked out to Rs 65.53 lacs. It has been pointed out in the Audit Report that by June 1969 an expenditure of Rs 7.39 lacs had been incurred under the Plan Head of these roads and this was subsequently charged to the Famine head. This amount of Rs 7.39 lakhs constitutes a very small part of the total sanction and the cost of construction of these roads. The major part of the expenditure still remained to be incurred but since drought conditions appeared in this area at this stage the work on the construction of the roads had to be accelerated to provide employment to the drought stricken people. The funds under the Plan head were very limited and they were insufficient to meet the expenses involved in accelerating the pace of construction of these roads. Accordingly these roads had to be funded from the Famine head so as to give enough employment to people of drought stricken area.

The Committee do not feel satisfied with the explanation given by the Department to transfer debit the expenditure of Rs 16.48 lakhs to '64—Famine Relief', when expenditure had to be incurred out of the Plan head '103—Capital Outlay'. The Committee observe that this expenditure cannot be considered by any stretch of imagination as being actually utilised for providing relief.

The Committee recommend that in future such like transfer debiting of expenditure should not be resorted to and only actual relief works undertaken should be classified as such.

*6 Paragraph 4.5 of the Supplementary Report of the Comptroller and Auditor General of India for the year 1973-74*

Estimates are to be prepared on the basis of detailed design and drawings on which technical sanctions are accorded by the competent authority.

Of 64 works under taken by the Hissar and Tosham construction divisions there were excesses totalling Rs 12.76 lakhs on 21 works over the sanctioned estimates ranging from 11 to 70 per cent on individual works and savings totalling Rs 7.63 lakhs on 15 works ranging from 13 to 45 per cent. The Department stated that excesses over sanctioned estimates were due to higher cost of labour and material.

The Department in their written reply to the questionnaire stated that the estimates of various works are always prepared on the basis of the rates of labour and material prevalent at the time of their preparation. In the estimates the quantities of various items of work involved in the execution of projects are worked out and priced on the basis of the Schedule of rate which is in force in the Department. Over this price a percentage premium is added as prevalent at the time of framing the estimate. This premium is fixed by a Zonal Committee of Engineers and is reviewed by them periodically. This arrangement takes care of the higher cost of labour and material.

During oral examination on the 13th June 1978 the departmental representative stated that according to the prevalent rates they had to add 150 per cent premium to the Scheduled rates of 1962. It was also stated that now we have revised this Schedule.

The Committee observe that the Schedule of rates prepared in 1962 had not been revised for such a long time, viz. about 15 years and only ad hoc increases were made in the rates given in Schedule.

The Committee recommend that in future the Schedule of rates should invariably be revised periodically as enjoined in para 6.13 of the Manual of Orders of Public Works Department (Buildings and Roads Branch).

The Committee also urge that the Department should take maximum care to frame the estimates as near to the actual expenditure as possible.

7 Paragraph 4.7 of the Supplementary Report of the Comptroller and Auditor General of India for the year 1973-74

In contravention of rules progressive quantities of work done were neither mentioned in the muster rolls nor in the register of major works. Consequently supervisory officers could not exercise control over progress of work with reference to estimated quantities. A review of nine roads selected for detailed check indicated that on the following roads earthwork actually executed exceeded quantities provided in the sanctioned estimate by 50 to 60 per cent —

Serial No	Name of road	Estimated quantity	Quantity executed	Excess	Amount of wages paid	Expenditure on earth work in excess
		(in lakhs of cubic metres)			(in lakhs of rupees)	
1	Pataudi to Bhariwas, Jhuli Sidhan Behra Khorkhi	2.24	3.58	1.34	3.25	1.22
2	Sidhanwan to Mandholi via Gopalwas	0.46	0.70	0.24	0.84	0.20
3	Dhana Landanpur to village Pehladgarh	0.37	0.59	0.22	0.49	0.20
4	Bhiwani Tosham Road to Dang	0.26	0.39	0.13	0.41	0.13
Total					4.99	1.75

To the questionnaire the Department in their written reply stated as under —

- (i) According to the Standing instructions issued vide Chief Engineer Haryana PWD B & R Branch letter No 295-IC 71/4353-4603/IC 3 dated the 3rd November 1971 progressive quantities of work done are required to be recorded in Muster Rolls and a serious notice is taken whenever an omission in this respect is noticed. These instructions have been reiterated for their strict observance in future.
- (ii) Regarding execution of earthwork in excess of the provision in the sanctioned estimate it is stated that in the four cases referred to in the Audit Report the excess in respect of earth work has been caused because of shifting sand dunes which got collected on the roads and had to be got removed again and again through the labour employed.

During the course of oral examination the Departmental representative admitted that it was a bad case and they were not satisfied with the replies which had been received from the Officers/Officials responsible for the lapses leading to the excess expenditure of Rs 1.75 lakhs. The Departmental representative requested that they may be given six months time to examine the case in detail and also assured that they would do something tangible in this regard. The Committee desired that they be informed of the final action taken by the Department in this behalf. The Committee were not informed about the final action taken by the Department till the writing of this Report.

The Committee are constrained to observe the undue delay in the furnishing of the promised information and desire that the final action taken in the matter be communicated to them immediately alongwith reasons for the delay.

### TEST RELIEF WORKS

8 Paragraph 7.2 and 7.2.1 of the Supplementary Report of the Comptroller and Auditor General of India for the year 1973-74

Most of the expenditure on relief measures in the district was on test relief works undertaken and expenditure on different types of works were —

	(in lakhs of rupees)
(a) Earth work on village link approach roads	9.14
(b) Earth work on <i>diggies</i> ponds <i>johars</i> water channels	5.02
(c) Irrigation works	3.70
(d) Earthwork on <i>khals kunds</i> and wells	0.96
(e) Earthwork on levelling lands	0.12
(f) Drinking water from wells by <i>charkhi</i>	0.32
(g) Miscellaneous expenses (P O L Stationery etc)	0.21
<b>Total</b>	<b>19.47</b>

The Deputy Commissioner got the works executed partly through Block Development and Panchayat Officers and partly through the Public Works Department, at whose disposal funds were placed for the purpose.

In a scrutiny of records pertaining to the relief works executed by Block Development and Panchayat Officers the following points were noticed

- (a) Funds were released by the Deputy Commissioner on the basis of statements indicating name of work number of labourers required and the amount required Except in the case of Hansi Sub Division where Rs 5 13 lakhs out of the total of Rs 19 47 lakhs were spent the quantity of earthwork was not measured and recorded nor was any attempt made to work out the cost of work done and correlate it with the amount paid as wages
- (b) It was seen that funds were not always allocated to each work keeping in view the amount required and some of the works were left incomplete due to lack of funds The department stated that there was no time to go into minor formalities before starting work

To a question by the Committee as to why the quantity of earthwork was not measured and recorded in most of the cases as is normally required to be done and how was it ensured that the work executed was commensurate with the wages paid, the Department stated in their written reply as under —

Since the drought was very severe and the works were started on war footing for providing relief to the affected persons therefore the affected persons were employed on daily wages and formalities could not be completed It is reiterated that the basic question at that time was to provide relief in the most expeditious manner and the only answer was to start relief works instantly

Delay (which would have positively occurred) would have defeated the sole purpose of the objective

The works had been got done under the supervision of non technical staff and even after the completion of works the quantity of earth work was not measured and recorded

The Committee regret to observe the serious lapse on the part of the Department in not measuring and recording the quantity of earthwork on the ground that the works were started on war footing due to the severity of the drought The Committee observe that while it is necessary to combat any natural calamity expeditiously it is equally important that amounts withdrawn out of the Consolidated Fund should be spent in a most judicious manner and must be accounted for properly Suitable measures should have been taken to record the measurements of the earthwork actually done

The Committee recommended that Government should take effective measures to avoid recurrence of such lapses

*9 Paragraph 722 of the Supplementary Report of the Comptroller and Auditor General of India for the year 1973 74*

Relief works executed included earthwork done (between April 1969 and March 1970) on 29 village approach roads costing Rs 1 57 lakhs and 58 village link roads costing Rs 7 52 lakhs There was no indication in the records of any road rollers having been used for the compaction of earthwork Of these 87 roads 35 roads were subsequently (between 1969 and 1974) made pucca by the State Public Works Department The technical estimates for the pucca roads prepared by the Public Works Department do not mention that

any earthwork was done earlier that is by the Block Development and Panchayat Officers. It could not, therefore, be verified whether the earthwork already done or paid for was not paid for again by the Public Works Department.

The Department in their written reply stated inter alia as under —

The Audit has not named or specified the 35 roads referred to in the para. It may, however, be stated that whenever earth work on a road project is done by the Public Works Department it is always executed after preparing longitudinal and cross section of the natural surface of the road alignment to be followed.

In this way the earth work which may have been done by the Block Development and Panchayat Officers would become the natural surface and thus would automatically get accounted for while preparing detailed estimates. There was, therefore, no need of making any specific mention of the earth work which may already have been done at site by another agency in detailed estimates nor there appeared to be any necessity of investigating the factual position about this. It has, however, been checked that all the detailed estimates of earth work were prepared on the basis of longitudinal and cross sections.

During the oral examination it was decided that the details of the 35 roads referred to above be obtained by the Engineer in Chief P W D (B&R) from the Accountant General Haryana and the Committee be informed as to (i) whether while converting 35 roads as *pucca* by P W D the earthwork already done was utilised or it had to be carried out once again, (ii) why was the correct position not mentioned in the technical estimates for the *pucca* roads and (iii) whether the matter was investigated to ascertain the factual position? The Committee were also to be apprised of the extent of earth work done and the expenditure incurred in connection therewith on the said 35 roads under the Relief work and at the time of their conversion into *pucca* roads, separately.

The Committee are constrained to point out that even after a lapse of more than seven months of writing this report the Department had not furnished the requisite information. The Committee urge that the needful be done without any further loss of time.

**10 Paragraph 7.2.3 of the Supplementary Report of the Comptroller and Auditor General of India for the year 1973-74**

Construction and maintenance of water courses are ordinarily the liability of the beneficiary cultivators. Rupees 1.02 lakhs were, however, spent out of funds under 64—Famine Relief on construction of water courses mentioned below. The department stated that relief was provided to the cultivators of drought affected areas as they did not possess resources to construct and maintain water courses —

	(in lakhs of rupees)
(1) Bamla Water Course	0.55
(2) Nigana Water Course	0.20
(3) Tibba Dang Water Course	0.15
(4) Dhavan Water Course	0.10
(5) Biran Water Course	0.02
Total	1.02

The Department in their written reply stated as under —

In the meeting held on 28.11.1968 under the Chairmanship of the then Chief Minister Haryana to discuss the drought conditions in the State it was decided that the Deputy Commissioners should be allowed a free hand to carry out whatever local relief works they considered necessary. In view of this decision the Deputy Commissioner Hissar had undertaken these works under the famine relief viz construction of water courses for providing employment and relief to the cultivators who were unable to construct and maintain such water courses at their own cost.

The above facility was only provided to the needy persons at the time of famine after due assessment by Revenue Authorities.

During the course of oral examination of the departmental representatives the Committee desired to know the criteria to select these five water courses referred to in the audit paragraph. The departmental representative undertook to supply the desired information later on.

The Committee point out with regret that more than seven months (till the writing of this Report) have elapsed but the Department have not supplied the desired information so far. The Committee urge that the required information should be furnished without any further delay.

11 Paragraphs 7.2.4 and 7.2.5 of the Supplementary Report of the Comptroller and Auditor General of India for the year 1973-74

The Bamla water course taking off from the Bhiwani distributory was constructed at a cost of Rs 0.55 lakh by the Block Development and Panchayat Officer Bhiwani from April to October 1969 to provide irrigation to 1,008 acres of land in Bamla, Naurangabad and Rewari villages. No detailed estimate and design for the water course were prepared or sanctioned. The department stated that schemes were prepared to provide immediate relief to famine stricken people had approval been sought for they might not have been implemented early. Against the command area of 1,008 acres 117 acres were actually irrigated in 1969-70, 348 acres in 1970-71 and 66 acres in Kharif 1971. No irrigation was possible from Rabi 1971-72 onwards because the water course which runs through a sandy area got silted. In December 1970 the possibility of converting the water course into a minor and providing fresh outlets from it (as demanded by the cultivators) was examined and not found technically feasible as the angle of the outlet was not suitable for a minor and the level of water at the tail of the minor was insufficient to irrigate the area.

Consequently an alternative channel the Naurangabad minor was constructed between January 1973 and March 1974 at a cost of Rs 0.85 lakh.

In test check of muster rolls pertaining to the Bamla water course, Naurangabad water course and Naurangabad pond it was seen that —

- (i) Attendance was marked by Gram Sewaks or other petty officials and not by Sectional Officers. Muster rolls including those on which substantial amounts were paid were not checked by Block Development Officers or Sub Divisional Officers (Civil).
- (ii) Neither was the total number of persons present on each day indicated in the muster roll nor did the persons marking attendance authenticate the dates on which the workers were employed.

- (iii) Work done by the persons employed was not recorded and no attempt was made to correlate the amounts paid as wages with the value of work done
- (iv) In the muster roll for July 1969 for Rs 0 10 lakh pertaining to the Bamla water course 8 persons were originally shown as employed for 10 days each and the amount payable was computed at Rs 25 for each person. Subsequently these figures were changed to 22 days and Rs 55 respectively. The muster roll for Rs 0 20 lakh for September 1969 for the Bamla water course bore neither a pass order nor certificate of disbursement while a muster roll pertaining to the same work for an equal amount for October 1969 bore a pass order for Rs 0 50 lakh against Rs 0 20 lakh due and actually paid.

The departmental representative stated during the course of oral examination that an enquiry had been ordered in this matter and that if any official was found guilty he would be punished. The Department asked for two months' time for giving final reply.

The Committee are constrained to observe that the Department has not sent further reply although a period of about 8 months has elapsed.

The Committee would like that responsibility for not furnishing the promised information even after a lapse of so much time be fixed and urge that the result of the enquiry be intimated to them at the earliest.

*12 Paragraph 726 of the Supplementary Report of the Comptroller and Auditor General of India for the year 1973-74*

The Deputy Commissioner Hissar advanced Rs 1 10 lakhs in 1968-69 and Rs 1 00 lakh in 1969-70 to Fatehabad Division Hissar for relief works. Expenditure should normally have been incurred during those years. In March 1970 the Deputy Commissioner asked for refund of the unspent balances totalling Rs 0 68 lakh. The balances had not been refunded (May 1975).

The Department in their written reply stated as under —

Deputy Commissioner Hissar had advanced the following amount to the Executive Engineer Fatehabad Division Hissar for relief work—

1968-69	Rs 108640 00
1969-70	Rs 100000 00

Out of this amount a sum of Rs 141256 55 was spent during 1968-69 and 1969-70 and balance amount of Rs 68383 45 could not be spent as the scheme for extension of Khara Barwala Minor from RD 16000 to RD 19000 for which it was allotted was not yet sanctioned.

The balance amount was refunded to D C Hissar during 5/75 vide SDO Hissar Cheque No 335575/003356 dated 29 5 75. It was kept by the Executive Engineer Fatehabad Division for the execution of extension of Khara Barwala from RD 16000 to RD 19000 for which the funds had been advanced and the Deputy Commissioner Hissar was requested by the Executive Engineer Fatehabad Division to allow him to keep the unspent amount with him for the above mentioned work as the scheme in question had already been submitted to the Superintending Engineer Hissar Bhakra Canal Circle Hissar for approval.

The amount was not spent and as such no responsibility was fixed. There is no delay in spending and refunding the unspent amount.

The Committee are constrained to observe that a large amount of Rs 68,383 meant for relief purposes was allowed to lapse. This amount could have been utilised for some other relief measure benefiting the people in the drought affected area.

The Committee suggest that in future if the money meant for a particular relief work cannot be spent on that work due to certain technical reasons the same should be diverted to some other relief measure and should not normally be allowed to lapse.

**13 Paragraph 7.3.1 of the Supplementary Report of the Comptroller and Auditor General of India for the year 1973-74**

During 1969-70 Rs 3.80 lakhs were spent in Hissar for transporting 2546 truck loads of fodder. The Block Development officers paid Rs 3.37 lakhs for 2245 trucks at Rs 150 per truck, Rs 0.06 lakh for 30 trucks at Rs 200 per truck and Rs 0.37 lakh for 271 trucks at rates below Rs 150 per truck. Of 2546 truck loads brought in 2481 truck loads were sold at prices ranging from Rs 9.87 to Rs 15.62 per quintal against the maximum rate of Rs 9 per quintal fixed by the Deputy Commissioner. It was further seen that —

- (a) The subsidy of Rs 150 per truck was not determined by the Deputy Commissioner after inviting tenders or quotations; the actual basis of the rate could not be ascertained. The department stated that tenders could not be invited as arrangements for supply of fodder were to be made immediately.
- (b) The minimum quantity of fodder to be brought in each truck to earn the subsidy was not fixed. No record was available of the loads actually brought in. The department stated that the minimum quantity could not be fixed due to emergent circumstances.
- (c) No prior undertaking that fodder would be sold at rates fixed by the district officers was obtained. Nor were certificates (to be jointly recorded by the *Saipanch Lambardar* and *Patwari*) available that trucks were unloaded in their presence as prescribed by the Deputy Commissioner.

The Departmental representative who appeared before the Committee for oral examination promised to intimate the total quantity of fodder carried by 2546 trucks to whom subsidy had been paid and reasons for paying subsidy at the rate of Rs 200/ per truck to 30 trucks when maximum subsidy was to be paid at the rate of Rs 150/ per truck.

The Committee also desired to know the price of fodder prevalent in the villages in the months subsequent to June, 1969.

The Committee regret to point out that the required information was not supplied by the Department till the writing of this Report. The Committee urge that the required information be supplied to them without further loss of time.

The Committee also recommend that in future for the purpose of paying subsidy minimum weight of fodder required to be carried by a truck should be fixed.



**14 Paragraphs 811 and 812 of the Supplementary Report of the Comptroller and Auditor General of India for the year 1973-74**

In January 1973 a State level Committee was constituted by Government with full powers to determine the quantity of fodder to be purchased source of purchase rate to be paid and amount of *taccavi* loan to be given for purchase of fodder

Consequently 123.51 lakh quintals of fodder were imported and sold in the newly constituted Bhiwani District from January to March 1973, at rates varying from Rs 16 to 24 per quintal at a total cost of Rs 30.19 lakhs out of which Rs 7 lakhs were treated as subsidy and the balance of Rs 23.19 lakhs as *taccavi* advances. Rupees 3.16 lakhs were also disbursed in cash as *taccavi* advance for purchase of fodder. While drought was reported in August 1972 relief measures were started only in January 1973.

The Committee after thoroughly examining the written replies submitted by the Department and having discussion with the departmental representative, who appeared before the Committee, arrived at the conclusion that during the famine whatever relief is proposed to be given by the Government to the affected farmers does not reach them at the proper time and in appropriate quantity.

The Committee recommend that in future in the event of such a contingency the Government should act to provide the required relief to the affected farmers. If the Government are unable to supply the fodder to the farmers at the proper time the proposed subsidy should be paid to the farmers in cash, rather than in kind, so that they could arrange the fodder etc. on their own.

**15 Paragraph 91 of the Supplementary Report of the Comptroller and Auditor General of India for the year 1973-74**

Relief works costing Rs 8.48 lakhs (earth work for village approach and link roads Rs 0.88 lakh earthwork for village ponds and water channels Rs 5.82 lakhs earthwork on *khals kunds* and wells Rs 1.64 lakhs and other items Rs 0.14 lakh) were executed through 9 Block Development and Panchayat Officers between May 1969 and March 1970. From records pertaining to these works the following points were noticed —

- (a) Estimates indicated the number of workmen proposed to be employed and the amount payable but not the quantity of work to be done. Measurements of work done were not recorded either
- (b) In the muster rolls for execution of works like *diggies johars* and ponds, names of labourers who were employed on a work later appeared before names of labourers who had joined earlier
- (c) The persons employed had not been identified by a responsible official disbursement of wages had not been witnessed by the Block Development Officers in a large number of cases in certain cases the block overseer or village school teachers had certified the actual payments

The department stated that the shortcomings mentioned above were due to the urgency of the work.

The Department in their written reply stated as under —

Large number of relief works were started during 1969-70 and these works were at different places. The payments were made by the officers to the labour on the authority of B D P Os. For the execution of drought relief works the staff appointed was not technical as it was quite impossible to appoint technical staff in large number in drought hit villages. The staff appointed was mostly the school teachers, the patwaris and the block officials. All these officials being non technical it was not possible to record measurements in the M Bs because these formalities could only be observed through agencies such as overseers, sub divisional engineers of FWD. Most of the villages of the district were drought hit so it was physically not possible to demand technical hands from the PWD for the execution of relief works in all these villages. Also it was the duty of the district authorities to render immediate relief in the shape of starting relief works in the village to earn their livelihood. If the formalities as pointed out by the audit were to be pre-complited it would have taken several months to start works and the main object would have been defeated. Efforts were however made to get the works of permanent nature to be assessed by the block overseers.

The possibility of the irregularity seems to be due to the reasons that in certain cases the names of labourers were registered to execute the relief works but the labourers whose names existed in the register did not turn up for one reason or the other best known to them. Later on they turned up and in this way names of labourers who were employed on the work later were entered earlier.

The wages were generally disbursed to labourers in the presence of Sarpanch Panch or other respectable men of the concerned villages who knew the labourers personally and this has been done because the payments had been certified either by the Sarpanches Panches or any other respectable persons of the village as is evident from the record maintained by the Officers so far as the justification of the payment are concerned. The same had been countersigned by the B D P Os in case of block agencies. In case of School teachers mostly the wages were paid by the Headmasters of the schools as they are also responsible persons. It was impossible for the B D P Os to visit the site and attest all the payments in the villages in addition to their own normal duties. This type of short comings arose due to the urgency of the work.

During oral examination, the departmental representative however undertook to have the matter thoroughly investigated and to intimate the results thereof to the Committee within 4 months.

The Committee regret to point out that more than six months have elapsed but the Government have not furnished the promised information. The Committee urge that an Enquiry in the matter be conducted immediately if not already done and the results intimated to the Committee.

## APPENDIX

STATEMENT SHOWING THE POSITION OF THE REMAINING SIX  
ROADS UNDER COMPLETION

## HISSAR DISTRICT

1 *Hissar Ghursal Road*

The total length of this road is 27.6 kms. The total amount administratively approved is Rs 16,44,650/. The work on this road is complete for a length of 21.95 kms i.e. upto village Bagla. The section from Bagla to Ghursal remains to be constructed. Actually this constitutes a duplicate link as village Ghursal is already on a *pucca* road. The expenditure incurred so far on this portion is Rs 20,000/ and the total estimated cost for completing this portion works out to Rs 6,00,000/ nearly.

2 *Kanwarı Umra Sultanpur Ladwa Road*

The total length of this road is 19 kms which was administratively approved for Rs 11,31,000/ vide Financial Commissioner Revenue letter No 19593 dated 7.8.1969. The portion from Kanwarı to Umra Sultanpur has been completed but the section from Sultanpur to Ladwa has been given a low priority being a duplicate link. The total length of this duplicate link is 8.32 kms. On this section of the road the earth work and soling is complete. The metalling is also complete for a length of 3.2 kms and the cost of completing this portion of the road works out to Rs 3 lakhs nearly.

## BHIWANI DISTRICT

3 *Pataudi Siwani Road*

The length of this road is 17.60 kms. The administrative approval was accorded for Rs 12,50,700/. The road is complete except for the portion from Bhera to Gadewa which constitutes a duplicate link. The total length of this duplicate link is 5.60 kms and in accordance with the Government's policy this link has been given a low priority. The expenditure incurred so far on this duplicate link is Rs 50,000/ nearly and this relates to earth work. It will involve an estimated expenditure of Rs 5,41,000/ only to complete this portion of the road.

4 *Nakipur to Brahalu Road*

The length of this road is 10.20 kms. The administrative approval was accorded for Rs 5,48,177/. The portion from Nakipur to Saher is complete in all respects. The portion from Saher to Barhalu being a duplicate link was given a low priority. Only earth work has been done on this road at a cost of nearly Rs 40,000/. It will cost Rs 2 lakhs nearly to complete this link whose length is 3.10 kms.

5 *Nathuwas Kaluwas Road*

The total length of this road is 1.40 kms. The amount administratively approved is Rs 74,800/. The earth work has been done and soling laid in 1 km. The work was given low priority as both the villages are already connected to *pucca* road. A sum of Rs 56,000/ has already been

spent and it will involve a further expenditure of Rs 54 000/ nearly to complete this road

#### 6 Umra Ratera Nalwa Road

The Section from Umra to Ratera is already complete. The road from Ratera to Nalwa being a duplicate link has been given low priority. Only earth work has been done on this reach. It will involve an expenditure of Rs 4 80 lakhs to complete this reach. The length of this reach is 6 kms.

#### General

Further, it is stated that the State Government have taken a policy decision to create permanent assets out of expenditure incurred on Relief Works. In case of roads permanent assets mean *pucca* roads complete with bridges and culverts and other road structures. A *pucca* road takes 2 to 3 years to reach its final stage of completion. Thus, there is nothing unusual for a road project commenced in one year spilling over to the following years. Once the work is started it has to be completed so as to make the investment already made thereon productive. Thus the number of roads commenced in various districts from 1967-68 onwards had to spill into future years till completion. Moreover funds provided in one year are not sufficient to complete the projects in one year more so when the works have to be started everywhere to give relief to the People.

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Published under the authority of the Haryana Vidhan Sabha and  
Printed by the Controller, Haryana Government Press, Chandigarh