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HARYANA VIDHAN SABHA

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PUBLIC ACCOUNTS COMMITTEE

(1979-80)

(SIXTEENTH REPORT)

REPORT

ON THE

Appropriation Accounts and Finance Accounts of the  
Haryana Government for the year 1976-77 and the Report  
of the Comptroller and Auditor General of India  
for the year 1977-78 (in so far as it relates to  
the Industries Department)



VIDHAN SABHA SECRETARIAT,  
CHANDIGARH

February, 1980

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## COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE

1 Shri Kanwal Singh

2 Chaudhri Bhag Mal

#### 4 Sardar Sukh Dev Singh

6 Shri Ishwar Singh

8 <sup>1</sup> Shri Ram Kishan

SECRETĂRIAT

2 Shri Sant Ram Sharma, Under Secretary

## INTRODUCTION

I, the Chairman of the Public Accounts Committee having been authorised by the Committee in this behalf present this their sixteenth Report on the Appropriation Accounts/Finance Accounts of the Haryana Government for the year 1976 77 and the Report of the Comptroller and Auditor General of India for the year 1977 78 relating to the Industries Department

The Committee examined the representatives of various Departments in connection with the Appropriation Accounts/Finance Accounts of the Haryana Government for the year 1976 77. The Committee also took up examination of the material relating to Industries Department included in the Report of the Comptroller and Auditor General of India for the year 1977 78 as it contained certain serious irregularities. After examining the representatives of the Department, the Committee have framed this special Report.

A brief record of the proceedings of the meetings of the Committee has been kept in the Haryana Vidhan Sabha Secretariat.

A statement showing the various outstanding paragraphs of the various reports of the Committee has been appended at the end of this report as an annexure.

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 are thankful to the representatives of the Industries Department who appeared before the Committee 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.

KANWAL SINGH

Chandigarh

Chairman

The 27th February 1980



# EXCESSES OVER VOTED GRANTS/ CHARGED APPROPRIATIONS

1. Cases of excesses over voted grants/charged appropriation in Revenue Portion and Capital Portion for the year 1976-77, requiring regularisation by the Legislature in accordance with the provisions of Article 205 of the Constitution are detailed below —

Sr No of grant	Particulars	Original grant	Supplementary grant	Total grant	Expenditure	Excess
		Rs	Rs	Rs	Rs	Rs
1	8—Buildings & Roads	12 45 34 3 00	1 83 70 7 00	14 29 05 0 00	14 60 47 0 69*	*31 42 0 69
2	13—Social Welfare and Rehabilitation	2 71 25 8 40	51 84 7 40	3 23 10 5 80	3 24 57 9 44	1 47 3 64
Capital Portion						
3	8—Buildings and Roads	7 58 95 4 30	4 62 81 1 70	12 21 76 6 00	12 49 59 5 29	27 82 9 29
Charged Appropriations						
Revenue Portion						

1	7—Other Administrative Services	2 20 2 00		2 20 0 00	2 41 5 0 8	21 5 0 8
Capital Portion						
1	Irrigation		31 0 0 0	31 0 0 0	31 0 3 2	3 2
2	17—Agriculture	8 00 0 00	6 00 0 00	14 00 0 00	14 00 9 00	9 00
3	Public Debt	1 00 91 62 5 96	6 93 1 5 4	1 00 98 55 7 50	1 14 49 13 9 15	13 50 5 8 1 65

The Committee feel very strongly about the continued occurrence of cases of excesses over grants/appropriation. In this connection, they would like to invite attention to their observations contained in para 4 of their 15th Report and recommend that the Finance Department should take effective steps to avoid their recurrence.

Subject to the above observations, the Committee recommend that the excess expenditure indicated above may be regularised by the Legislature under Article 205 of the Constitution of India.

## INDUSTRIES

Paragraph 31—Subsidy for setting up industrial units in selected backward areas

2 The Government of India sponsored in August 1971 a scheme of 10 per cent subsidy (raised to 15 per cent from 1st March, 1973) on fixed capital investment, comprising land buildings and plant and machinery for new

<sup>1</sup> The scheme was initially made applicable to Mohindergarh district (re organised into Mohindergarh and Bhiwani districts in December 1972) and extended to five blocks in Hissar district and three blocks in Jind district from 28th February 1974.

The disbursing agencies viz the Directorate of Industries and the State Financial Corporation when authorised in this behalf by the State Government were to disburse subsidy on the basis of the prior sanction of State Level Committee comprising the Director of Industries Haryana the Deputy Secretary to Government Haryana (Finance) and the Managing Director of the Haryana Financial Corporation

A sum of Rs 1 32 41 lakhs (amount withdrawn from treasury was Rs 1 51 63\* lakhs) was spent on payment of subsidy during 1974 75 to 1977 78 as under —

Year	Amount of subsidy paid by disbursing agencies				Total	Amount of subsidy released by the Government of India to the State Government
	Amount drawn from treasury	Directorate of Industries	Haryana Financial Corporation			

The number of units assisted and the amount of assistance given in each

district were as under —

District	Subsidy paid		Percentage of subsidy paid in each district to the total amount of subsidy paid
	Number of units	Amount (in lakhs rupees)	
Bhiwani	28	35 27	27
Hissar	52	57 45	43
Jind	14	33 12	25
Mohindergarh	9	6 57	5
Total	103	1 32 41	

Mention was made about some aspects of the scheme in paragraph 75, of the Audit Report for the year 1976-77 (Civil). Further points noticed in test audit of the records (July/August 1978) are given in the succeeding paragraphs —

(a) *Incorrect computation of fixed capital investment qualifying for subsidy*

(i) An industrial unit in Bhiwani claimed *inter alia* subsidy on plant and machinery valuing Rs 66.80 lakhs (investment upto 28th February 1973 Rs 16.26 lakhs investment after 28th February 1973 Rs 50.54 lakhs)

It was seen during audit however that the investment on plant and machinery certified by the Chartered Accountant was only Rs 43.84 lakhs but the unit had wrongly shown the value of the machinery as Rs 66.80 lakhs by including the value of machinery purchased on deferred payment basis (Rs 22.96 lakhs) twice over. Nevertheless the claim for subsidy on the basis of investment of Rs 66.80 lakhs was admitted by the State Level Committee and payment sanctioned in January 1977 and disbursed in June 1977 on that basis resulting in excess payment of Rs 23.13 lakhs (i.e. 10 per cent of Rs 6.18 lakhs plus 15 per cent of Rs 16.78 lakhs)

(ii) Two industrial units (A and B) in Hissar purchased machinery valuing Rs 8.23 lakhs and Rs 2.96 lakhs on hire purchase basis. The amount payable to the hire purchase agency was as under —

Unit	Cost of machinery	Interest	Insurance	Total amount payable to the hire purchase agency
(In lakhs of rupees)				
A	8 23	4 22	0 40	12 85
B	2 96	1 10	0 14	4 20

According to the Government of India's instructions, subsidy could be allowed in advance to small scale industrial units on the basis, value of



assets acquired on hire purchase basis. The State Level Committee, however, allowed (January 1977 and February 1978) subsidy on the total amount payable to the hire purchase agency including interest/insurance instead of on the basic value of the machinery only. As a result of inclusion of the expenditure on interest and insurance charges which is of a revenue nature and was not to be included in capital investment qualifying for subsidy sums of Rs 0.69 lakh (15 per cent of Rs 4.62 lakhs) and Rs 0.19 lakh (15 per cent of Rs 1.24 lakhs) were excess paid to the units A and B respectively.

(b) *Inadmissible subsidy*

(i) An industrial unit in Hissar district which had taken effective steps on 23rd February 1971 for its setting up and gone into production on 6th June 1971 was allowed in January 1976 a subsidy of Rs 5 lakhs (i.e., the maximum amount admissible to units which had taken effective steps before 1st March 1973) on a total fixed capital investment of Rs 90.96 lakhs.

After the issue of orders of the Government of India in November 1976 providing for payment of enhanced rate of subsidy at 15 per cent (subject to a limit of Rs 15 lakhs) on investments made on or after 1st March 1973 by units which had taken effective steps prior to that date for setting up the units, the unit put in a claim for additional subsidy on the basis of an investment of Rs 96.15 lakhs. The State Level Committee allowed in January 1977 a further subsidy of Rs 6.31 lakhs by (a) breaking up the total investment of Rs 96.15 lakhs into (i) investment made upto 28th February 1973 (Rs 54.04 lakhs) and (ii) investment made on or after 1st March 1973 (Rs 42.11 lakhs) and (b) allowing subsidy at the rate of 10 per cent on investment made upto 28th February 1973 (Rs 5.00 lakhs maximum) plus 15 per cent on investment made on or after 1st March 1973 (Rs 6.31 lakhs).

The Government of India had stipulated that cases already decided should not be re-opened. Nevertheless subsidy was allowed on the revised liberalised basis even though the case had already been decided considerably earlier. The additional subsidy of Rs 6.31 lakhs was thus inadmissible.

(ii) An industrial unit in Hissar district was allowed in March 1975 a subsidy of Rs 0.23 lakh on fixed capital investment (Rs 2.26 lakhs). This unit purchased in April 1975 a generating set at a cost of Rs 0.62 lakh. The unit claimed and was allowed in February 1976 an additional subsidy of Rs 0.08 lakh on the basis of a total capital investment of Rs 3.07 lakhs including Rs 0.62 lakh on purchase of a generating set in April 1975. As per instructions (July 1975) of the Government of India where subsidy had already been sanctioned to an industrial unit fresh requests for grant of subsidy on the cost of generating sets were not to be entertained. As subsidy to this unit had already been paid in March 1975 additional subsidy (paid in February 1976) was not admissible.

(c) *Payment of subsidy on second hand machinery without complete details*

According to the scheme subsidy on second hand machinery could be allowed only if (i) the original owner/subsequent owners had not earlier received subsidy thereon (ii) the effective life of the machinery had not expired and (iii) the machinery was capable of producing satisfactory production results for at least five years from the date of production. Such machinery

was to be valued at the least of the three namely

(i) the original price, minus depreciation

(ii) the present market value and

(iii) the actual price paid at the time of transfers

The valuation was to be certified by a Chartered Accountant

It was noticed that subsidy on second hand machinery was allowed in 4 cases (aggregate amount of subsidy paid Rs 0 32 lakh) on the basis of the price paid without ensuring fulfilment of the above conditions and without obtaining a valuation certificate from the Chartered Accountants

In another case involving subsidy of Rs 2 20 lakhs on second hand machinery only the certificate about effective life was on record

(d) Follow up action

(iv) Where an unit went out of production (except for periods not exceeding 6 months due to reasons beyond its control) within 5 years from the date of commencement of production subsidy paid to the unit was recoverable. Four units which had been paid subsidy of Rs 1 35 lakhs (Hissar 2 units Rs 1 21 lakhs Bhiwani 1 unit Rs 0 10 lakhs Jind-1 unit Rs 0 04 lakh) had gone out of production (January 1976 to June 1978) within a period of five years. Such units were required to refund the subsidy received by them. Upto 31st December 1978 one unit had refunded the entire recoverable amount of Rs 0 76 lakh and another had refunded a part amount

of Rs 0 01 lakh out of Rs 0 10 lakh recoverable from it.

(a) (ii) Incorrect computation of fixed capital investment qualifying for subsidy

The department in their reply to the questionnaire of the Committee explained the position as under

"The claim of the party for the grant of subsidy was scrutinised by the District Industries Officer Bhiwani/Directorate of Industries

Thereafter the claim was scrutinised in the Directorate of Industries and considered by the State Level Committee who recommended the grant of subsidy of Rs 10 39 268/ to the party in its meeting held on 19 1 1977

The value of plant and machinery installed as given by the party was Rs 10 08 421/88p from 1 10 70 to 28 2 73 and Rs 33 75 983/ from 1 3 73 onwards. The Chartered Accountants had also verified the cost of plant and machinery installed by the unit as Rs 1 43 84 lakhs which included machinery worth Rs 22 96 lakhs purchased by the party on deferred payment. The party was asked to furnish a certificate of their Bankers in respect of the machinery purchased on deferred payment. On receipt of the Bankers certificate, agenda note for the meeting of the State Level Committee was prepared. While preparing the agenda note, the cost of machinery purchased on deferred payment amounting to Rs 22 96 lakhs was included twice, through oversight in the total cost of the machinery

As stated against para 2 above the excess payment of subsidy was made owing to the fact that the cost of the machinery purchased by the

party on deferred payment was included in the assets twice through an oversight. It was purely clerical error which resulted in excess payment to the party. The matter is already under investigation with the Vigilance Deptt.

Amount of subsidy paid in excess has not been refunded by the party in spite of issuing a show cause notice. They are evading recovery of the said amount. Of late the applicant unit represented for including the assets which were created by them prior to 1/10/70. The party has been told categorically that such fixed capital investment for the purpose of calculating the quantum of subsidy is not admissible according to the instructions of the Govt of India.

The applicant unit has not furnished any false information. As such no action can be initiated against them on this account. However as stated against para 4 above the party has since been asked through registered notice to refund the excess amount paid to them.

The Committee do not feel satisfied with the reply given by the Department. The Committee are surprised to note that the State Level Committee while sanctioning subsidy did not properly verify & scrutinise the computation of the qualifying amount on which subsidy was calculated which resulted in over payment of a substantial amount of Rs 3.13 lakhs.

The Committee also regret to observe that no concrete steps had been taken by the Department to recover the overpaid amount even after more than 2 years. Special steps be taken to effect its recovery expeditiously and the Committee informed.

The Committee also recommend that the enquiry being conducted by the Vigilance Department be got expedited and its findings reported to the Committee, alongwith action taken against the officials at fault.

(b) (i) *Inadmissible subsidy*

In reply to the questionnaire of the Committee the Department stated as under —

The claim of the party was considered by the State Level Committee in its meeting held on 14.15.1.76 who recommended the grant of subsidy of Rs 5.00 lakhs @ 10% of the capital investment made by the unit on land, building and machinery of Strips Mills and Oxygen Plant Section only. The remaining investment on Blooming Mills was not taken into consideration and the decision on the final claim of the party was kept in abeyance till the party obtained COB Licence from the Govt of India for the running of the Blooming Mills. In the meantime the Govt of India relaxed the provision of the scheme allowing subsidy @ 10% on the investment made upto 28.2.73 and @ 15% on the investment made from 1.3.73 onwards subject to a maximum of Rs 15.00 lakhs irrespective of the date of taking effective steps by the industrial units.

In view of the above the final claim of the party was considered by the State Level Committee in its meeting held on 19.1.77 according to the revised instructions issued by the Govt of India. Hence there was no contravention of the instructions issued by the Govt of India.

In view of the position stated against para 1 above, the question of effecting any recovery does not arise

The claim of the party was considered by the State Level Committee according to the instructions of Government of India and no officer/official is responsible in this behalf

During oral examination the departmental representative stated that the case for payment of subsidy in respect of Blooming section was kept open by the S L C. The additional subsidy in respect of that section worked out to Rs 4.13 lakhs. When further questioned the departmental representative could not explain satisfactorily the reasons for payment of additional subsidy of Rs 2.18 lakhs in respect of other two sections (Strips Section and Oxygen Section), in respect of which maximum amount of subsidy of Rs 5 lakhs had already been given in January, 1976.

The departmental representative promised to send the whole case with all its details to the Government of India for seeking clarification as to whether the grant of further subsidy of Rs 6.11 lakhs was in order.

It was further stated that a formal reference had been made to the Government of India to confirm that in the areas subsequently brought within the ambit of the scheme subsidy was also admissible to the units on the same pattern as applicable to the units located in areas covered by the original scheme introduced on 26.8.71.

The Committee are unhappy to observe that the case of the party for the payment of additional subsidy was not properly considered by the S L C in all its perspectives before releasing the subsidy. The Committee are unable to understand as to how the case of the unit was re-opened in January 1977 when the maximum amount of subsidy had already been paid to this party in January, 1976. In particular, it is not clear as to why the additional subsidy of Rs 2.18 lakhs was sanctioned by the S L C in respect of Strips and Oxygen Sections.

The Committee recommend that the whole case be fully investigated and responsibility for the payment of in admissible subsidy be fixed.

The Committee also be informed about the reply of the Government of India regarding admissibility of the additional subsidy of Rs 6.31 lakhs and the date from which the scheme was applicable to areas to which the scheme was subsequently extended—

(b)(iii) In reply to the questionnaire issued by the Committee the Department explained

No additional subsidy on the cost of Generating set was allowed in contravention of the Govt of India's instructions. In fact no subsidy was paid to the party in March 1975 only their initial claim was considered by the State Level Committee in its meeting held on 11.3.75. Subsequently however the revised claim of the party was considered in the meeting of the State Level Committee held on 27.2.1976 and a subsidy on the total assets created by the party of the value of Rs 2.26 lakhs which also included the cost of the Generating set was recommended. No separate request for grant of subsidy on the cost of Generating set alone was considered at any stage.

In view of the position stated above against para 1, the question of any recovery on the in admissible subsidy or fixing any responsibility for payment thereof does not arise.

During oral examination the departmental representative was shown a copy of memo No 14380, dated 13.11.1975 from the District Industries Officer Hissar to Director of Industries Haryana, Chandigarh and memo No LNS/ES/HSK/EB 2/40868 C dated 24.11.75 from the Director of Industries Haryana Chandigarh to the District Industries officer Hissar which clearly established that subsidy to the party had already been sanctioned before the purchase of generating set.

The Committee are constrained to observe that the department had not disclosed all the facts in their written reply.

The Committee recommend that an enquiry be held to find out whether the subsidy granted by the Department was in order keeping in view the instructions of the Government of India in this respect and the results thereof be intimated to them. The excess amount of subsidy of Rs 8,000/- paid to the party be also recovered as early as possible.

**(e) Payment of subsidy on second hand machinery without complete details**

The department in their written reply stated as under:

The claims of the industrial units including the cost of second hand machinery have been considered by the State Level Committee in accordance with the instructions of Government of India. However, necessary formalities are now being got completed from the industrial units. Action to effect recovery from the industrial units will be initiated if they fail to fulfil the conditions of second hand machinery. Suitable instructions have been issued to the concerned officers to ensure that the procedure in respect of second hand machinery as laid down in the manual should be kept in view for ensuring compliance.

The Committee feel concerned about the manner in which the subsidy was disbursed in these cases without determining the value of the machinery in accordance with the procedure laid down by the Government.

The Committee recommend that the valuation of the machinery be now got done in the prescribed manner and other formalities completed without further delay. Subsidy overpaid if any, be recovered from the parties concerned and the Committee informed.

**E(iv)**

The department in their reply stated as under:

The case of those units who have closed their industrial production strenuous efforts are being made to effect recovery of subsidy paid to them alongwith interest @ 10%. According to the provisions of the agreement deed in the event of default the recovery of the amount of subsidy can be effected. Necessary amendment in the Land Revenue Act has been proposed to the State Government to enable recoveries being effected from the defaulter. Further action will be taken as soon as the amendment is carried out.

The Committee are constrained to observe that there was no further progress in regard to the recovery of subsidy which had gone out of production.

The difficulties in enforcing the recovery under the existing provisions in the agreement are not clear.

The Committee recommend that effective steps be taken to recover the remaining amount from the units concerned as quickly as possible and the Committee informed about the progress in this behalf

*Paragraph 3.2—Industrial Development Colonies*

3 With a view to promoting small scale industries in the State, Industrial Development Colonies were set up at Hissar and Gurgaon in September 1965 and February 1967 respectively and land (12.26 acres) for setting up a colony at Kalka was acquired in March 1963. During 1969-70 to 1976-77 setting up of 8 more such colonies at Ambala City, Ambala Cantt, Jind, Karnal, Panchkula, Rohtak, Rai and Sonapat and expansion of the existing colonies at Gurgaon and Hissar were taken up. The department was expected to provide to the entrepreneurs developed plots with facilities of roads, drainage, water and electricity etc. The expenditure incurred on the colonies from 1969-70 to 1976-77 was Rs 67.63\* lakhs.

Out of these, three colonies at Ambala Cantt (expenditure Rs 6.44 lakhs), Jind (expenditure Rs 3.28 lakhs) and Panchkula (no expenditure on Government account), were transferred to the Haryana State Industrial Development Corporation Limited (a State Government undertaking) in June, 1974, May 1977 and August 1974 respectively.

According to the Industries Department (January/July 1978) the total area of land acquired and the total area of land developed were about 213 and 152 acres respectively. Out of 61 acres of land not developed 25 acres acquired in May 1974 at Jind were transferred (May 1977) to the Corporation for development and allotment to industries and 7 acres acquired in August 1968 at Rohtak to the Public Health Department for construction of water works. The extension of the existing colony at Gurgaon for which 16.63 acres of land were acquired in February 1969 at a cost of Rs 4.80 lakhs was dropped due to restrictions imposed by the Town and Country Planning Department regarding open space to be left along the roads adjoining the land. The disposal of this land as also the land at Kalka (12.26 acres acquired in March 1963 at a cost of Rs 1.90 lakhs) was reportedly (November 1978) under consideration of the Industries Department.

A test check of the accounts and records relating to two colonies at Rohtak (expenditure Rs 30.61 lakhs) and Sonapat (expenditure Rs 1.12\* lakhs) disclosed the following—

(1) *Industrial Development Colony Rohtak*

(i) *Development of Land*—Land measuring 63 acres, 2 kanals and 8 marlas was acquired in August 1968 at a cost of Rs 5.97 lakhs but development of land, laying of roads etc (expenditure Rs 4.46 lakhs) were completed in August 1973.

Water works involving construction of an inlet channel (*katcha*) storage tanks, overhead tanks for distribution of water after purification etc were completed by the Public Works Department in April 1977 at a cost of Rs 20.18 lakhs. The work of constructing *pucca* inlet channel (estimated cost Rs 1.20 lakhs) for transporting water from Kalanaur minor to storage tanks allotted to a contractor in June 1977, had not been completed (October 1978).

Further, 132 KV High Tension line passing through the colony was considered a risk and Rs 1.59 lakhs were deposited with the Haryana State

Electricity Board during 1973-74 for shifting the line. Upto October 1978, the line had not been shifted.

(ii) *Allotment of plots and setting up of industry*—The number of plots allotted and the number of allottees who had set up industries were as follows—

- |   |     |
|---|-----|
| (i) Number of plots carried out   | 205 |
| (ii) Number of plots allotted upto March, 1978                                  | 58  |
| (iii) Number of allottees who had taken possession of plots upto March, 1978    | 16  |
| (iv) Number of allottees who had set up industry in the colony upto March, 1978 | 2   |
| (v) Number of allottees who had started construction activities                 | 1   |

The department stated (June 1978) that it was hopeful that the position would improve with completion of water supply arrangements, expected reduction in the price of plots and proposed shifting of the branch of Small Industries Service Institute from Bhiwani to Rohtak (which was to provide expertise/guidance to small scale industries units).

Of the 58 allottees, 8 allottees applied for surrender of plots and 3 among them had been allowed refund of earnest money (Rs 0.05 lakh), even though the same was liable to forfeiture under the terms of the allotment.

As on 31st March, 1978, Rs 2.88 lakhs were recoverable towards cost of land and development charges from the various allottees.

(iii) *Maintenance cost of water supply scheme*—The expenditure on operation and maintenance of the water supply scheme during 1977-78 was Rs 0.46 lakh but the receipts from sale of water were negligible, only one water connection having been given. The Industries Department stated (June 1978) that a proposal was under consideration for transferring the water works to the local Municipal Committee with a view to utilising the installed capacity and enabling the department to reduce the burden of capital cost/maintenance cost on the colony.

(iv) *Other points*—(a) Due to delay in depositing in a court an amount of Rs 5.97 lakhs decreed as enhanced compensation for land acquired (the amount was deposited on 11th November 1971 instead of 19th July, 1971) interest amounting to Rs 0.20 lakh had to be paid in June, 1972.

(b) Defects in filter bed and storage and sediment tanks noticed at the time of commissioning of the water supply scheme were after serving a notice on the contractor got removed through other agencies at a cost of Rs 0.11 lakh. No recovery had been effected from the contractor (March, 1978).

(2) *Industrial Development Colony Sonapat*

Land measuring 3.06 acres out of 57.44 acres acquired in 1948-49 for setting up work centres was earmarked in 1968-69 for the industrial colony. The work of development of land, laying of roads, etc., was completed at a cost of Rs 0.12 lakh by 19th August 1969 but water supply and sanitary arrangements were not undertaken. These works were taken up in July 1976.

but had not been completed (October 1978) Rupees 1.12 lakhs were spent on these works upto March 1978

Out of thirty plots carved out in the colony two were allotted to the Government Quality Marketing Centre in 1971 one to the Public Health Department in 1973 8 in 1976 and 19 in 1978 None of the allottees (27) had set up any industry and only two allottees had started construction

Rupees 0.39 lakh were pending recovery towards the cost of land and development charges from the allottees

#### A Introduction

The department in their written reply stated as under —

The restriction regarding leaving 100 meters open space along road sides (National Highway) became effective in October 1970 vide memo No 6344 7DP 70/5758 dated 23.10.70 The Department of Town and Country Planning did not agree to relax the condition of 100 meters road reservation

The site was considered as eminently suitable because of its location on Delhi Jaipur National Highway its nearness to existing Industrial Development Colony where all the infrastructural facilities i.e. water sewerage electricity etc were available The restriction of 100 meters road reservation became operative under the Punjab Scheduled Roads and Controlled Areas Restriction unregulated Development Act 1963 The site was selected by the then Joint Director Industries in the year 1967 as apparently the officer was not aware of the applicability of Punjab Scheduled Roads and Controlled Areas Restriction unregulated Development Act nor was this fact of road reservation brought to his notice

The Department has constantly been working on several proposals to utilise the undeveloped land initially acquired for industrial purposes The land acquired at Rohtak had to be transferred to the Public Health Department as the scheme to construct an industrial Estate was abandoned and instead an Industrial Development Colony over a bigger plot of 63.45 acres was established Similarly the land at Gurgaon measuring 16.63 acres was finally approved for allotment to a medium scale unit but it did not mature due to lack of interest on the part of the prospective allottee The land at Kalka remained undeveloped on account of shifting of the location of H.M.T. Ancillary Estate to Panchkula Since the undeveloped land at all the three places has been utilised being utilised after recovery of full acquisition cost along with interest from the date of acquisition to the date of disposal and unforeseen charges at the rate of 10% there seems to be no financial loss to Govt if viewed in the interest of industrial development

The land at Kalka was acquired in 1971 for establishment of an Ancillary Industrial Estate catering to the needs of H.M.T. Pinjore an Public Sector Undertaking Later on, the venue of Ancillary Estate was shifted to Panchkula and the Department had been working on several proposals viz. its transfer to HAFED and developing into an industrial Development Colony



in consultation with the Local Industrial Association. The prospective entrepreneurs are very keen to purchase industrial plot at Kalka and it is hoped that this land will be sold soon. However, the Town and Country Planning Deptt. is likely to convey its approval for the change in land use as an Industrial area. As regard 16.63 acres land acquired at Gurgaon, several proposals carving it into smaller plots allotment to medium/large scale Industrial units remained under active consideration of the Department so as the land could be utilized for the purpose for which it was acquired. Its allotment was approved in favour of a medium scale unit but at final stage the prospective allottee did not come forward. Finally two medium scale Industrial units showed interest in the allotment of this land. Now the State Transport Department has requested that a part of it be transferred to them for a Body Building Project.

It has finally been decided to develop the land at Kalka into an Industrial Development Colony as it will give an impetus to the development of Industries in this backward area. Water supply to the site from the Municipal water works has been got arranged and the layout plan is under preparation. The cost of developed land will be realised in accordance with the approved formula. As stated above the State Transport Department has shown keen interest for the land at Gurgaon for locating its Body Building Project. It is further intimated that no other piece of land is available at Kalka of Gurgaon for Industrial purposes and the land will be disposed of without any appreciable loss to the Govt.

The Committee are unhappy to observe that the development of industrial colonies has not been satisfactory and the land acquired has remained undeveloped or unutilised for many years. It is regrettable that 16.63 acres of land valuing Rs 4.80 lakhs were acquired in February, 1969 for extension of the existing colony at Gurgaon without taking into account the restrictions imposed under the Punjab Scheduled Roads and controlled Areas Restriction Un-regulated Development Act, 1963. Besides, the land acquired at Kalka at a cost of Rs 1.90 lakhs had not so far been utilised/allotted.

The Committee would like that immediate and effective steps be taken either to develop or to dispose of the land at Kalka and Gurgaon and the Committee informed.

The Committee further desire that responsibility for acquiring the additional land at Gurgaon without due thought be fixed and suitable action taken against the concerned officials.

#### 1(ii) Allotment of plots and setting up of Industry

The department in their written reply explained as under —

Rohtak is located on one of (part of National Capital Region) the important National Highways and offers ample scope for setting up of small industrial units. It was justified by the number of applications received initially and even in later years. However delay in providing water due to non availability of construction material has hampered building activity.

The system of allotment, namely through an allotment Committee and approval of its recommendations by the Govt. has been a time consuming process. An entrepreneur cannot afford to wait for 4 to 6 months, just for allotment of a developed piece of land.

It is fact that the Deptt could allot only 68 plots out of the 205 plots carved out in IDC Rohtak but it was due to the fact that the development work viz provision of roads sewerage etc in IDC Rohtak could be partially provided by the PWD authorities concerned. As is well known, Rohtak Town and surrounding areas are chronically short of water resources and as such it took a long time for the Public Health authorities to find out the resources from where the water supply for the colony were to be arranged. In view of these facts the water supply scheme could only be completed by the Public Health authorities in 1978. Even the entrepreneurs to whom a few plots were allotted were hesitant to take possession of their plots as they were not in a position to undertake the construction work of factory buildings because of non-availability of water as well as other facilities in the colony. This hampered the enthusiasm of other interested entrepreneur to go for allotment of plots in this colony. The other factors which came in the way of further allotment of plots as well as taking of possession of allotted plots by the entrepreneurs were time factor process of completion of loan applications for getting loan on concessional rate of interest and limited period in repayment of loan.

Due to shortage of allocation of funds for grant of loan to SSI units, the entrepreneurs were not in a position to invest a substantial portion of their resources in initial stages. In addition to this the general recession in the Country as a whole was also counted towards the slow development of Industries. The shortage of cement, bricks and other building materials was also one of the reasons in this respect.

137 plots have been allotted until now and 37 persons have taken over possession of plots so far 24 plots of 2 Kanals each have been reserved for SSI.

Out of 37 allottees who have taken over possession of plots, only four have started the industries and two have started construction activity. However non availability of Cement and Bricks is standing in the way of others for taking up construction work. Some of the allottees are not taking of construction work because of a high power transmission line running across their plots. Steps have been taken to get the high power transmission line shifted over these plots.

A period of six months has been fixed for starting construction activity and two years period has been laid down for setting up industry from the date of allotment. This time limit has not been observed in all cases. Action against the defaulters who have not started construction or set up their industries is being taken through issue of notices and resumption of plots. So far allotment of 7 plots has been cancelled.

The Branch of Small Industries Service Institute has not yet been shifted from Bhiwani to Rohtak.

The security deposits of 3 allottee who had surrendered the plots were refunded being in accordance with the terms and conditions of allotment i.e. either they had surrendered the allotment in time or to their refusal to accept the allotment was convincing. Besides 8 allottees

mentioned, in the audit, para 7 allottees have further surrendered the plots and their earnest money has been forfeited.

A sum of Rs. 5,17,600 has been recovered towards cost of land and development charges upto 30.11.79. Penal interest has been worked out in case of defaulters and is being recovered accordingly.

The Committee regret to observe the slow pace of development of the industrial colony at Rohtak. Although the land for this colony was acquired in August, 1968 the water works were completed in April, 1977 i.e. after about 9 years. Besides, the high power transmission line passing through the colony had not been shifted though Rs. 1.59 lakhs were deposited with the Haryana State Electricity Board in 1973-74. As a result, only 137 plots were stated to have been allotted out of the total No. of 205 plots against which only 4 entrepreneurs had started the industries while 2 others had started construction work. Because of the inordinate delay, a number of allottees had surrendered the plots.

The Committee recommend that immediate action be taken to get the high power transmission line shifted so as to remove one of the impediments in the development of the colony. The Committee further desire that in future all the pros and cons be considered thoroughly by the department before acquiring sites for such colonies and immediate steps be taken thereafter to develop and allot the plots within the minimum possible time.

The Committee also desire that the amount of penal interest be recovered from the defaulting plot holders and the Committee informed.

#### Paragraph 5.4: Extra expenditure

4. In response to a tender notice issued by the Controller of Stores (C.O.S.) five firms offered (July 1976) to supply Carbaryl 85 per cent aerially sprayable (ISI specification 7121-1973) at the rates indicated below.

Firm	Rate per tonne in packing of		
	5 kgs	20 kgs	50 kgs
(in rupees)			
A		39,200	
B		39,390*	
C		42,000	
D		44,000	
E	49,000	48,000	47,000

The offers were valid upto 6th October 1976 (which was extended upto 31st December 1976).

The lowest offer of firm A was not found acceptable in the absence of ISI certificate and test reports. The offer of firm B was accepted and its acceptance was communicated telegraphically to the firm by the C.O.S. on 31st December 1976. The firm B acknowledged the acceptance on 4th January 1977 and remitted the security deposit (Rs. 3,000) in the form of

Fixed Deposit Receipt. At the time of signing the agreement firm B pointed out (April 1977) that the price variation clause as per its offer had not been incorporated by the C.O.S. in the agreement. The C.O.S. however declined (May 1977) to incorporate the condition at that stage but promised to examine the case of increase in excise duty/sales tax on merit. The Government also expressed (August 1977) its inability to agree to incorporation of price variation clause but observed that such a conditional offer should not have been recommended for acceptance. By that time the validity period of other offers had already expired.

With a view to meeting the urgent requirement of the indenting department, after inviting fresh tender enquiries, 88 tonnes of the material in 5 kg packing were purchased from C and E at the rate of Rs 59 000 per tonne during October-November, 1977.

The extra expenditure, which the department had to incur, as compared to even the highest offer of E of Rs 49,000 per tonne made in July, 1976 and valid upto 31st December, 1976 was Rs 8.21 lakhs which could have been avoided had the contract been finalised in time.

The matter was referred to the Government in September 1978, reply is awaited (January 1979).

In reply to the questionnaire issued by the Committee, the department in their reply explained as under —

- (i) Carbaryl 85% was one of the 42 items for which tenders were called by this Department. The firms (A to E) quoted their rates. These offers were examined by the Technical committee. The offers of the two firms (A & E) were not in accordance with specifications and were not acceptable. The offers of the firms (B to D) contained price variation clause, which was against the condition of NIT. Out of these three firms the next higher offer of firm (B) i.e. M/s Pesticides India, Udaipur @ Rs 39 390 per MT were found as per NIT as recommended by Technical committee. The case was thus properly scrutinised by the Technical Committee as well as by this office. Since the rates of this firm were as per NIT specifications, it was considered fit to recommend the rates of this firm just to avail of the opportunity because the firm could back out at any time in case the offer insisted to withdraw the price variation clause which was incorporated in their offer and there was no other alternative but to issue the rate contract in their favour after deleting the price variation clause.
- (ii) Tenders to arrange the rate contract for the supply of various items of Pesticides and Insecticides of 42 items including the Carbaryl 85% were invited through press advertisement and in response thereto 40 parties had quoted their rates. The date of receipt of the tenders was 7.7.76. Being a lengthy case the comparative statement of rates was prepared and all the tenders were examined by the Technical committee on 27.7.1976, 8.9.1976, 14.9.1976 and 21.9.1976. The examination of the test report by the Technical committee was completed on 21.10.76 before processing the case further. There

\*The rate was subject to increase on actual basis in the event of increase in the price of technical material or rise in freight or imposition of additional excise duty/customs duty or devaluation of currency.

after the case was sent to Govt vide this office U O NO 247, dated 07 12 1976 after scrutinising properly all offers and reports of the Technical Committee as the State Govt was the competent authority to finalize the rate contract. Prior to this all the firms were asked to extend the validity of their offers upto 31 12 1976. The State Govt conveyed their sanction vide U O NO 7866 IB II 76, dated 31 12 1976 and the acceptance of rates was issued on the same day i.e. on 31 12 1976 to the firms.

(iii) In the NIT the following condition about price variation clause was mentioned

8 Tenderers should avoid price variation clause in their offer failing which their offer shall be rejected.

In view of the above condition of NIT, it was not advisable to incorporate the said condition of price variation in the agreement of the contract. There might be upward trend in the price of the Technical Raw Material but the financial effect on the price on account of variation if any, could not be calculated as there is no such condition or stipulation in the Stores Purchase Rules to accept the price variation clause.

(iv) The rates of 12 parties for rate contract were accepted & they were requested to deposit the earnest money/security and to complete certain other formalities viz to supply the copy of valid ISI Licence and signing of Schedule B etc for due fulfilment of the conditions of the contract before issuing of the detailed rate contract. The detailed rate contract could not be issued unless these formalities were first completed by the individual firm. No doubt the firm (B) sent security deposit vide their letter dated 4 1 1977, which was received in this office on 9 1 1977 but the other recommended firms completed formalities only upto 28 2 1977. The detailed rate contract was thus issued on 8 3 77 to all the firms including the firm (B). Under the terms of the contract the firms were required to send the agreements of the contract duly filled in and signed within a period of ten days. The firm (B) sent the agreement forms vide their letter dated 16 3 1977, received in this office on 28 3 1977 after incorporating price variation clause in the rate contract. The agreement was executed on behalf of the Governor of Haryana after deleting the price variation clause which was contrary to the condition No 8 of the NIT as detailed in para (iii) above. One set of agreement was returned to firm (B) on 4 4 1977.

(v) The Indenting department placed an indent of Carbaryl 85% with the firm (B) approved on the rate contract for supply of 100 MT but the firm had shown their inability to arrange the material on the plea that the conditions of rate contract had not been finalised. Thereafter keeping in view the urgency of spraying work in the month of August the Indenting department placed an adhoc indent for 106.53 MT of urgent requirements vide their letter dated 20 7 1977 & desired to arrange the supply before 15 8 1977 because the material was required for Third aerial spray on cotton crops in the State in order to avoid any loss in production. This indent was independently examined, tenders called, scrutinised, by the Technical committee & finally their rates were approved by the S.P.C. (Higher) before the orders were placed with the firm.

(vi) As explained above, efforts had been made to avail of the lowest technical valid offer of firm (B) approved on the rate contract but the said firm had not agreed to delete the price variation clause.

from the rate contract with the result that this office had to arrange the supply on adhoc basis on the recommendations of the Indenting Department, thus the loss assessed by the audit is only hypothetical. However the position regarding recommendations of acceptance of offer, with price variation clause of firm (B) in the rate contract was explained by this department to the State Government and Govt. vide their U O NO 646/5IB II 77 dated 24.11.1977 held Shri T. L. Diwan, Ex Assistant Stores Purchase Officer (now retired, and expired) responsible and the action was dropped. As such, no action is possible at this stage.

The Committee are constrained to observe that there was inordinate delay in the finalization of tenders so much so that acceptance of rates was conveyed to the firm on the last day of the extended validity period. Even then the matter regarding the price variation clause was not settled before hand. This led to inevitable complications at a later stage and the material had to be purchased from firm 'C' and 'E' at much higher rates.

In this connection, the Committee would like to invite attention to their recommendations in para 11 of their Tenth Report and para 9 of their Fifteenth Report wherein the necessity of eliminating procedural delays in the finalisation/acceptance of tenders was stressed. The Committee reiterate their recommendations and urge that tangible steps be taken to streamline the existing procedures to avoid similar instance and losses to public exchequer in future.

#### Paragraph 7.3 Utilisation certificates

15 The financial rules of the Government require that certificates of the grants having been utilised by the grantees for the purposes for which these were paid to them should be sent by the departmental officers to the Accountant General within 18 months from the date of payment of the grants.

Out of Rs. 36.60 crores (7859 cases) paid as grants during 1959-60 to 1976-77 in respect of which utilisation certificates were due certificates for Rs. 31.90 crores (7287 cases) were awaited (November 1978). Of these certificates for Rs. 11.72 crores (4540 cases) were due for over three years.

The department wise break up of awaited utilisation certificates is given hereunder:

Department		Awaited utilisation certificates	
		Number	Amount (in lakhs of rupees)
1	Agriculture	70	11.31.91
2	Development and Panchayat	16,129	99.54.77
3	Education	121	6.16.55
	(a) Education	2	4.19
	(b) N S S Education	88	1.72.30
4	Medical and Health—	4	17.10
	(b) Health	14	57.28
5	Technical education	571	80.80
6	Animal husbandry	13	34.97
7	Urban development	34	37.16
8	Local Government	164	35.20
9	Social Welfare	24	17.80
10	Industries	10	12.02
11	Political	24	5.19
12	Sports	2	5.15
13	General Administration	17	7.83
14	Other Departments		
Total		7287	31.90.22

In the absence of these certificates, it is not possible to verify to what extent the recipients had spent the grants for the purpose or purposes for which they had been given.

In reply to a question the department stated in their written reply as

Out of 24 Utilisation certificates amounting to Rs 18 38 lacs (and not Rs 17 80 lacs as per details shown in the attached statement) 8 Certificates amounting to Rs 5 46 lacs have since been sent to Audit 8 Certificates for Rs 0 82 lakh have been sent to Govt for onward transmission to Accountant General Five certificates for Rs 9 77 lacs are yet to be sent The position of remaining three certificates of the value of Rs 2 33 lacs is as under —

(i) Amount surrendered	0 62 lakh
(ii) Amount not drawn	1 37 lakh
(iii) Amount refunded in Treasury	0 34 lakh
	<hr/>
	2 33 lakh
Total amount of Rs. 503 lakhs for the year 1961-62 amounting to Rs. 5 03 lakhs	

Certificates of grants upto year 1961-62 amounting to Rs. 5.03 lakhs could not be sent due to litigation in the Civil Courts. Grant-given to the Haryana Indl. Devt. Corporation could not be utilised due to non settlement of location of Centre. In view of such like reasons, the utilisation certificates could not be sent earlier.

Normally grants are released by the Govt. after examining each case on merit and certificates obtained as soon as possible. In avoidable circumstances, as mentioned in para 2 above, the grants remained unutilised.

The Committee regret to observe that old utilisation certificates continue to remain outstanding year after year and recommend that these be furnished to Audit without any further delay. Whenever the grants have not been utilised within a reasonable time, immediate action should be taken to get the amounts refunded.

The position about these certificates when the amount of Rs. 2,33 lakhs was stated to have been surrendered/not drawn and refunded may also be reconciled with the Accountant General and the Committee, apprised of the outcome.

*[Faint handwritten notes and scribbles at the bottom of the page.]*

## ANNEXURE

Statement showing the outstanding recommendations/observations of the Public Accounts Committee of the composite Punjab Vidhan Sabha/Haryana Vidhan Sabha on which the Government is yet to take final decision

Sr No	Name of Department	Paragraphs	Brief Subject	Discussed on
<b>Reports of the Public Accounts Committee of the Composite Punjab Vidhan Sabha</b>				
<b>14th Report</b>				
1	Irrigation	17	Shortage of stores	
<b>Report of the Public Accounts Committee of the Haryana Vidhan Sabha</b>				
<b>3rd Report</b>				
2	Industries	10	Un utilized grants	9 $\frac{1}{8}$
3	Development and Panchayats	16	Embezzlement of Government money	9 $\frac{1}{8}$
<b>5th Report</b>				
4	Education	44	Alleged embezzlement of Government money	8 $\frac{1}{8}$
5	—do—	45	Taking over of a privately managed school	8 $\frac{1}{8}$
<b>6th Report</b>				
6	Industries	6	Grant of loan to a firm	9 $\frac{1}{8}$
7	—do—	8	Investments	
8	—do—	9	Other Investments	
9	Transport	10	Haryana Roadways	
10	Animal Husbandry	19	Government Livestock Farm, Hissar	
11	Education	22	Withdrawal of funds in advance of requirements/amounts kept outside Government account	8 $\frac{1}{8}$
12	Technical Education	36	Junior Technical Schools	
13	Irrigation	37	Arrears in collection of revenue and other receipts	



## (ii)

14 Irrigation

41

Nugatory expenditure

## 7th Report

15 Agriculture	5	Purchase of gypsum
16 Animal Husbandry	7	Reclamation and cultivation of agricultural land
17 Education	8	Care School Feeding programme
18 Industries	10	Establishment of focal points
19 —do—	12	Credit facilities for development of Small scale industries
20 —do—	14	Recovery of underwriting commission/improper accounting of advances
21 Haryana Khadi and Village Industries Board	16	Gobar Gas Plant
22 —do—	17	Utilization of grants in aid and loans
23 Excise & Taxation	30	Under Assessment of Tax
24 —do—	32	Arrears in assessment and collection of Sales Tax
25 P W D (B & R)	33	Payment of work done
26 Public Health	34	Deposit works
27 —do—	36	Outstanding recovery against a contractor
28 Common paragraphs	49	Arrears in collection of revenue and other receipts
29 —do—	50	Grant in aid
30 —do—	51	Misappropriation, defalcations etc
31 —do—	52	Outstanding Audit objection and Inspection reports
32 —do—	53	Implementation of observations recommendations contained in the earlier reports of the Public Accounts Committee

## 9th Report

33 General

3 (i)

Regarding quick action

## (iii)

34	Common Paragraph	4	Excess over voted grants charged Appropriation
35	Industries	5	Credit facilities for development of small scale Industries
36	Agriculture	7	Shortage of Store
37	Lotteries	9	Lottery Commission
38	Cooperation	25	Haryana State Cooperative Supply and Marketing Federation Limited
39	General Paragraphs	27	Misappropriation, defalcations, etc
40	—do—	28	Synopsis of important Accounts
41	—do—	29	Minus balance in stock register
42	—do—	30	Completion of half yearly stock register
43	—do—	31	Physical verification of stores
44	—do—	32	Guarantees
45	—do—	33	Outstanding audit observations
46	—do—	34	Outstanding Inspection Reports

## 10th Report

47	Common Paragraph	3	Excesses over voted grants/charged appropriations
48	Housing	5	Low Income Group Housing Scheme
49	Agriculture	8	Embezzlement
50	Home	9	Misappropriation
51	Lotteries	10	Payment of bonus on sale of lottery tickets
52	Education	13	Embezzlement
53	Irrigation	14	Delhi Branch of Western Jamuna Canal
54	—do—	15	Encroachment on Government land
55	Public Health	16	Classification of a contractor

## 11th Report

56	General	4	Excesses over voted grants/charged Appropriations
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57 Industries	8
58 Medical	13
59 Education	14
60 —do—	15
61 —do—	16
62 Transport	18
63 —do—	22
64 —do—	23
65 —do—	24
66 —do—	25
67 Social Welfare	26
68 Technical Education	27
69 Agriculture	28
70 Excise & Taxation	30
71 —do—	31
72 —do—	32
73 —do—	33
74 Co operation	34
75 P W D (B & R )	35
76 —do—	36
77 —do—	37
78 —do—	38
79 Common paragraphs	43

Recoveries from a firm
Purchase of defective equipment
Embezzlement
Kurukshetra University, Kurukshetra
Haryana Hindi Granth Akademi
Short recovery due to incorrect application of rates
Construction of Bus Bodies
Purchase of Tiger Leyland Chassis
Embezzlement
Termination of Services of employees
Grant of loans to non-existing firms
Y M C A. Institute of Engineering Faridabad
Seed Farm
Results of test audit in general
Under assessment due to incorrect deductions from turn over
Under assessment of tax
Arrears in assessment of sales tax
Financial assistance
Asbestos Cement sheets
Excess earth work
Recoveries due from a Contractor
Shortage of Stores
Implementation of observations/recommendations contained in the earlier Reports of the Public Accounts Committee

(v)

## 12th Report

80	PWD (B & R)	1	Road Development
81	—do—	2	State Road Development Programme 1969-70 to 1973-74
82	—do—	3	Construction and Development of State Roads
83	—do—	4	Physical targets fixed in Fourth Five year plan
84	—do—	5	Works outlay & Establishment charges
85	—do—	6	Planning
86	—do—	7	New State Highways
87	—do—	8	State Highway No 46
88	—do—	9	Deohan Nakuran—Road State Highway No 21 A
89	—do—	10	Panchkula Morni Road
90	—do—	11	Road from Narangarh to Raurpur Rani
91	—do—	12	District Road No 104
92	—do—	13	District Road No 102 Jakhal to Bhuna Darb and Sarrand
93	—do—	14	Village link Roads
94	—do—	15	Road from Tigrana to Mitha-thal
95	—do—	16	General observations/recommendations in respect of construction of all types of roads

## 13th Report

96	Revenue	1	Relief of distress caused by natural calamities
97	—do—	2	Assessment of scarcity conditions
98	—do—	3	Expenditure on Relief
99	—do—	4	Construction of link Roads in Bhiwani and Hissar Districts
100	—do—	5	Construction of 19 link roads in construction Division Hissar

101	Revenue	6	Excesses over sanctioned estimates
102	—do—	7	—do—
103	—do—	8	Test Relief Works
104	—do—	9	Test Relief Works
105	—do—	10	Construction and maintenance of water courses
106	—do—	11	Construction of Bamla Water course
107	—do—	12	Construction of relief work in Fatehabad Division, Hissar
108	—do—	13	Relief Work in Hissar
109	—do—	14	Purchase of Fodder
110	—do—	15	Relief Works
<b>14th Report</b>			
111	General	4	Excesses over voted grants/charged appropriations
112	Agriculture	5	Intensive Cotton District Programme
113	—do—	6	Construction of Katcha Water Courses
114	—do—	7	Area Development Programme
115	—do—	8	Annual Programme of 1972-73
116	—do—	9	Trial Bore Scheme
117	—do—	10	Avoidable Expenditure
118	—do—	11	Non recovery of discount
119	—do—	12	Agricultural receipts
120	—do—	13	Sale of cotton seed
121	Industries	14	Purchase of defective material
122	—do—	15	Purchase of defective generating sets
123	—do—	16	Purchase of cotton yarn
124	Medical & Health	17	Embezzlement
125	Transport	18	Irregular exemption of road tax

126	Transport	19	Financial position and working results
127	—do—	20	Operational efficiency
128	—do—	21	Fare structure
129	—do—	22	Detention of vehicles
130	—do—	23	Inventory control
131	—do—	24	Misappropriation of stores
132	—do—	25	Avoidable payment
133	—do—	26	Restaurants
134	—do—	27	Extra expenditure
135	Election	28	Embezzlement
136	Printing & Stationery	29	Nationalised Test Books Scheme
137	Education	30	Irregularities
138	Technical Education	31	Y M C A Institute of Engineering, Faridabad
139	Colonization	32	Development of mandis
140	Building & Roads	33	Construction of Staff quarters for Haryana Polytechnic Nalokheri
141	—do—	34	Construction Division Tosham Rs 0 50 lakh
142	Irrigation	35	Loharu Lift Irrigation project (Indira Gandhi Canal)
143	—do—	36	Link drain
144	Excise & Taxation	37	Incorrect deduction of sales of stainless Steel to registered dealers
145	—do—	38	Under assessment due to incorrect exemption
146	—do—	39	Under assessment due to excess deduction sale value of tax paid purchases
147	Co-operation	40	Financial assistance
148	—do—	41	Co operative Banks
149	—do—	42	Co operative Consumers Stores

150	Co operation	43
151	—do—	44
152	Common Paragraphs	45
153	—do—	46
154	—do—	47
155	—do—	48
156	—do—	49
157	—do—	50
158	—do—	51
159	—do—	52
160	—do—	53
161	General	4
162	Agriculture	5
163	—do—	6
164	—do—	7
165	—do—	8
166	Industries	9
167	—do—	10
168	—do—	11
169	Medical & Health	12
170	—do—	13
171	—do—	14

151	Co operative Sugar Mills	
152	Haryana State Cooperative Supply and Marketing Federation Limited Chandigarh.	
153	—do—	
154	Arrears in collection of Review	
155	Utilisation Certificate	
156	Misappropriation and Defalcation etc	
157	Synopsis of Important stores accounts	
158	Minus Balances in Stock Registers	
159	Reserve Balances in Stock Registers	
160	Completion of half yearly stock registers	
161	Outstanding Audit observation and Inspection Reports	
162	Delay in the supply of information promised during oral examination	

### 15th Report

151	Excess over voted grants/Charged Appropriations	
152	Aerial spraying	
153	Distribution of taccavi loans in the form of chemical fertilizers	
154	Shortages	
155	Seed Depot Scheme	
156	Extra expenditure	
157	Purchase of mono metal	
158	Withdrawals in advance of requirement	
159	Family planning programme	
160	Time barred medicines	
161	Civil Hospital, Sonapat Rs 0.18 lakhs	

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172	Civil Aviation	15	Aviation clubs Hissar and Karnal
173	Revenue	16	Overpayment of compensation
174	Fisheries	17	Development of inland fish culture
175	Development & Panchayats	18	Unspent Balances of Grants paid to Local bodies etc
176	Buildings and Roads	19	Recoveries due from contractor
177	—do—	20	Motor grader
178	—do—	21	Irregular payments
179	Irrigation & Buildings & Roads	22	Delay in issue of posting orders
180	Irrigation	23	Payment for earthwork
181	Public Health	24	Rural water supply
182	—do—	25	Excess issue of material
183	—do—	26	Recovery due from a contractor
184	Cooperation	27	Payment of rent
185	—do—	28	Financial assistance to Co-operative institutions
186	—do	29	Co operative banks
187	—do—	30	Co operative consumer stores



(1979)

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printed by the Controller, Printing & Stationery Haryana, Chandigarh