

**FOURTEENTH KERALA LEGISLATIVE ASSEMBLY**

**COMMITTEE  
ON  
PUBLIC ACCOUNTS  
(2019-2021)**

**FIFTY FIRST REPORT**  
(Presented on 26th June, 2019)



**SECRETARIAT OF THE KERALA LEGISLATURE  
THIRUVANANTHAPURAM  
2019**

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**On**

**Action Taken by Government on the Recommendations contained in the  
101st Report of the Committee on Public Accounts (2008-2011)**

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**COMMITTEE ON PUBLIC ACCOUNTS**

**(2019-2021)**

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## INTRODUCTION

I, the Chairman, Committee on Public Accounts, having been authorised by the Committee to present this Report, on their behalf present the Fifty First Report on Action Taken by Government on the Recommendations contained in the 101st Report of the Committee on Public Accounts (2008-2011).

The Committee considered and finalised this Report at the meeting held on 24th June, 2019.

Thiruvananthapuram,  
24th June, 2019.

V. D. SATHEESAN,  
*Chairman,*  
*Committee on Public Accounts.*

## **REPORT**

This report deals with the Action Taken by the Government on the recommendations contained in the 101st Report of the Committee on Public Accounts (2008-2011).

The 101st Report of the Committee on Public Accounts (2008-2011) was presented to the House on July 17th 2009. The report contained 28 recommendations relating to Transport, Finance and Forest & Wildlife Departments. The Government was addressed to furnish the Statement of Action Taken on the recommendations contained in the Report on 24-7-2009 and the final replies were received on 2-11-2016.

The committee examined the statements at its meetings held on 17-6-2015, 23-12-2015 and 30-11-2016. The Committee was not satisfied with the Action Taken by the Government on the recommendations on Para Nos. 62, 64, 65, 66, 67, 69, 71, 72, 73, 74, 76 and 82 and decided to pursue them further. The recommendations, their replies and further recommendations are included in Chapter I of this report.

The Committee decided not to pursue further action on the remaining recommendations in the light of the replies furnished by the Government. Such recommendations and their replies are incorporated in Chapter II of this Report.

### **CHAPTER I**

#### **Recommendations in respect of which Action Taken by Government are not satisfactory and require reiteration**

##### **TRANSPORT DEPARTMENT**

###### **Recommendation**

*(Sl. No. 3, Para No. 62)*

1.1 The Committee during witness examination had sought to know the details regarding the arrears of vehicle tax as on 31-3-2007 and the Department had agreed to furnish a detailed reply in that regard. But the Committee is disappointed to see that the reply has not been furnished by the Department till date. The Committee strongly criticises the Department for its inaction and desires that a

detailed reply regarding the amount of vehicle tax pending collection as on 31-3-2008, the period from which the amount is pending realisation and the amount collected thereon should be furnished at the earliest. The Committee also wishes to be informed of the system now prevailing in the Department to monitor the remittance of tax through DCB registers and whether quarterly assessment is being done regularly to calculate arrears of tax.

### **Action Taken**

1.2 Amount of Tax Arrears (excluding vehicle tax due from KSRTC) as on 31-3-2008 was Rs. 57,21,06,272. The pendency of arrears is as follows.

Upto 3/2005	Rs. 24,13,25,339
During 3/2006	Rs. 9,55,80,176
During 3/2007	Rs. 10,58,88,509
During 3/2008	Rs. 12,93,12,248
<b>Total</b>	<b>Rs. 57,21,06,272</b>

1.3 Out of this an amount of Rs. 7,29,86,552 has been collected. Though SMART MOVE has been equipped with DCB module the same has not been fully operational so far.

### **Further Recommendation**

1.4 The Committee in its original report condemned the Department for not furnishing reply on realisation of vehicle tax pending collection. Now the Committee opines that the passive nature of the Department paved way for the accumulation of huge arrear tax amount which could have been avoided by the timely intervention of the Department on the front of tax collection. Even in this reply the Department does not show any commitment for initiating serious steps for realisation of arrear tax. The Committee directs the Department to submit a detailed report regarding the accumulation of arrears and on the system that prevail in the Department for monitoring remittance of tax. The Committee also directs the Department to inform whether quarterly assessment is being done regularly to calculate arrears of tax.

**Recommendation**

*(Sl. No. 5, Para No. 64)*

1.5 The Committee understands that there was a wide variation between the arrears of tax shown in the DCB Statement (Rs. 62.42 lakh) and the tax Exemption Register (Rs. 5.37 lakh) for the quarter ended on 31 March 2003. Even though the Committee had sought to know the reason for the over-reporting of tax arrears in the DCB Statement, the Department was not able to put forth a valid reason for the omission. The Committee laments this irresponsible attitude of the Department and urges to intimate without any more delay, whether the discrepancy has since been rectified.

**Action Taken**

1.6 Maintenance of DCB Register was not proper during the audit period. Now Computerised DCB Module is provided in SMART MOVE and same will be operational soon. The discrepancy pointed out in the audit could be rectified as and when computerised DCB module is fully operational.

**Recommendation**

*(Sl. No. 6, Para No. 65)*

1.7 The Committee observes from the audit findings that the Revenue Recovery Registers (RR Registers) which are to be maintained by all Regional Transport/Sub Regional Transport Officers as per the Kerala Motor Vehicles Manual, are not being maintained properly in many of the offices test checked by Audit. There existed certain discrepancies between the amount shown in the RR Registers and the DCB statements in most of the offices which is a clear indication of the fact that periodical inspections as stipulated are not being done. The Committee finds this as highly deplorable and recommends to take adequate steps to ensure proper maintenance and updating of RR Registers in all offices under the Department. The Action Taken in this regard should be intimated to the Committee without fail.



**Action Taken**

1.8 This para related to improper maintenance of Revenue Recovery register in Regional Transport Offices/Sub Regional Transport Offices. Directions were already issued in this regard to all offices to keep the register up-to-date. It may also be noted that Revenue Department has taken initiative for the computerisation of Revenue Recovery process.

**Recommendation**

*(Sl. No. 7, Para No. 66)*

1.9 The Committee understands that as per the existing instructions, Revenue Recovery action should be initiated against the persons who fail to remit tax within fifteen days from the issue of demand notice. But the Committee is dissatisfied to note that in four offices, RR was not initiated for realising arrears of Rs. 6.88 lakh in 23 cases where demand notices were issued between April 1998 and August 2003. The Committee is even disappointed to see that the officers who had appeared for witness examination on behalf of the Department had failed to enlighten the Committee about the exact measures taken to recoup the arrear amount. The Committee would like to highlight this incident as a typical example of the callous attitude displayed by the Department towards matters requiring prime concern.

**Action Taken**

1.10 Department has taken the matter very seriously and issued circular No. 24/08 in which it is clearly instructed to chalk out time bound programme for speedy realisation of Tax arrears. Directions were issued to conduct inspections in offices to evaluate the taxation work in the Sub Offices where heavy tax arrears exist. Subsequently Revenue Recovery proceedings initiated in many offices and the collection is in progress. Tax arrears under revenue recovery as on 31-3-2003 was Rs. 6.88 crores out of which an amount of Rs. 3.71 crores has been collected.

**Recommendation**

*(Sl. No. 8, Para No. 67)*

1.11 The Committee is distressed to note that Rs. 46.78 lakh which was shown as amount under Revenue Recovery from 18 contract carriages as per the

RR Registers and DCB statements maintained in the RT Office, Kozhikode was not seen pending with the Revenue Department. The Committee is also perturbed to find that the defaulters could not be identified from the addresses disclosed in the respective RR requisitions. The Committee regrets to note that though the Department had agreed to submit a detailed reply in this regard after scrutiny of the relevant records, the same is not seen submitted even after a lapse of more than eight months. Hence the Committee suggests to furnish a detailed report in this regard. The Committee is equally compelled to suspect spiteful intention linked with fraudulent motive on the part of the officers who had entered incorrect addresses of the defaulters. This action had hindered the Revenue authorities from taking appropriate steps against them. Hence the Committee directs the Department to conduct an enquiry into the whole matter and to take suitable action against the delinquents who were responsible for the negligence.

#### **Action Taken**

1.12 Out of the 18 contract carriages which were under Revenue Recovery, 8 Revenue Recovery Certificate issued by Regional Transport Officer were returned by Revenue Authorities on various grounds. Six vehicles already left the State. In the case of 4 vehicles, Demand Notices issued were returned undelivered. Stringent action has been taken to make good the revenue loss. Moreover all the above vehicles are above 12 to 20 years old. The officers responsible for the lapse are not in service now. Considering the above facts the objection may be treated as dropped.

#### **Recommendation**

*(Sl. No. 10, Para No. 69)*

1.13 The Committee is perturbed to note that in the 134 cases where the defaulters had either failed to pay any instalment of quarterly tax or stopped payment after one or two instalment which related to the period from April 1998 to March 2003, the Department had retrieved only Rs. 15 lakh out of the outstanding amount of Rs. 79.61 lakh. It is even alarming to note that only a meagre amount of Rs. 45,000 had been collected from the owners of 406 goods vehicles who had failed to remit tax amounting to Rs. 39.49 lakh within the time frame and in which cases the Department had omitted to issue demand notice. The Committee intends

to highlight these two instances as typical examples of the indifferent attitude displayed by the Department in such a serious matter. It is also to be noted that government allowed instalment facility without proper provisions in the respective Act. The Committee deplores the lethargic attitude of the Department and demands a detailed report regarding the Action Taken to recoup the balance amount in both cases.

### **Action Taken**

1.14 In the case of default by vehicle owners availing instalment facility an amount of Rs. 21,90,646 has been collected so far. Out of an amount of Rs. 39.49 lakh due from 406 Goods vehicles, an amount of Rs. 2,37,380 has been collected so far. In order to collect the arrear amount the register numbers of these vehicles are entered in the objection module of the system and notices have been issued to them afresh. In few cases whereabouts of the vehicles are not known and some vehicles were wrong entry. By mistake, few Autorikshaws, Motor Cars, Motorcycles were also entered in the DCB Register and resulting incorrect tax arrear. Earnest efforts are being taken by the Department to collect the balance amount including Revenue Recovery steps. Hence this objection may be treated as settled.

### **Recommendation**

*(Sl. No. 12, Para No. 71)*

1.15 The Committee observes with serious concern the fact that unardonable delay ranging from five to eight years had occurred on the part of the Department in retrieving higher rate of tax from 184 private service vehicles which were originally registered in the name of companies and later on reclassified as private service vehicles. The Committee is also disappointed to see that only Rs. 3.5 lakh out of the short levy of Rs. 14.06 lakh had been collected from various offices. Eventhough it was informed that action was in progress to redeem the balance amount, nothing worthwhile has been materialised. The Committee also understands that the District Collectors were reluctant to take RR Action in many cases due to the pathetic condition of the vehicles. The Committee suspects some serious misdeeds on the part of the officers and opines that they might have willfully allowed the vehicles to degenerate instead of taking timely action to

recover the loss sustained to Government. Hence the Committee directs the Department to take effective follow up action for the immediate recovery of the balance amount from the vehicle owners.

#### **Action Taken**

1.16 Earnest efforts have been made to realise the arrear amount of tax pointed out in the report. Since the whereabouts of a number of old vehicles included in the inspection report are not traceable it is not easy to realise the entire amount shown as short levy. However an amount of Rs. 8,39,885 have been collected so far.

#### **Recommendation**

*(Sl. No. 13, Para No. 72)*

1.17 The Committee notices that many vehicle owners evade the liability of paying the prescribed fees for exhibiting advertisements, writings etc. on transport vehicles by purposefully abstaining from bringing the vehicles for inspection before the circle officer. To avoid such loss to Government, the Committee suggests that sanction for exhibiting advertisements etc. on transport vehicles should be given only after levying the prescribed fees from the vehicle owners.

#### **Action Taken**

1.18 Insistence of fee for advertisement at the time of getting sanction before the inspection of vehicle is not practicable as any change/alteration on a motor vehicle is noted in the records only after inspection and certification by the inspecting officers. The fee can be collected only if the State Transport Authority/Regional Transport Authority permits the applicant to exhibit the advertisement. If the State Transport Authority/Regional Transport Authority decides to reject the application, the fee collected in advance will have to be refunded. The present procedure is that an application for advertisement with the sketch of the matter to be exhibited is placed before the State Transport Authority/Regional Transport Authority and the Authority will communicate the grant or rejection as the case may be to the applicant by its proceedings. Once the application is granted applicant will be directed to produce the vehicle before the inspecting officers after painting the advertisement. Based on the inspection report, the fee due is collected and an endorsement is given in the permit stating the area on which permission granted for exhibiting the advertisement and fee collected.

**Recommendation**

*(Sl. No. 14, Para No. 73)*

1.19 The Committee observes that certain vehicle owners evade the payment of one time tax by obtaining motor cabs/tourist motor cab permits for their newly registered cars and surrender their permits within months to obtain motor car permits. Even though the Accountant General had pointed out the discrepancy four years back, the Department had taken action to bring necessary amendments to the existing Rules only in the last year and even that attempt has not fetched the desired result. Hence the Committee insist upon the Department to speed up the action in this regard and to bring the amendment into effect so that the vehicle owners can be compelled to pay one time tax for the balance period.

**Action Taken**

1.20 A clause for realising the one time tax proportional to the date from which motor cars were reclassified from the category of transport vehicles inserted in the schedule to section 3(1) of KMVT Act 1976, vide the Kerala Finance Act 2007 (Act 15 of 2007) with effect from 1-4-2007.

**Recommendation**

*(Sl. No. 15, Para No. 74)*

1.21 The Committee is disappointed to note that the check reports received in RT/SRT offices during the period from 1998-99 to 2002-03 were not disposed off even after the lapse of six years to one year even though the action on these reports should have been completed within two months from the date of check. The Committee is equally distressed to note that the amount so far collected on the basis of the check reports is only negligible when compared to the pending amount. The Committee strongly condemns the lethargic attitude of the department in the matter and urges to recover the balance amount within no time.

**Action Taken*****Delay in disposal Check Reports***

1.22 Now almost all of the Check Reports during the period from 1998-99 to 2002-03 have been disposed. Only 1131 check reports are pending out of the

12375 number of check reports during the period upto 2002-03. Most of the pending check report refers either dismantled vehicles or vehicles which are not operating now. Hence it is practically difficult to collect amount from old vehicles. Hence this objection may be dropped.

### **Further Recommendation**

1.23 Regarding the Para Nos. 64, 65, 66, 67, 69, 71, 72, 73 and 74 the Committee observes that delay in initiating Revenue Recovery or collection of arrears made the cases infructuous and directs the Department to submit a detailed report on the Action Taken to fix the responsibility on the supervising officers who were in charge of arrear collection.

### **Recommendation**

*(Sl. No. 17, Para No. 76)*

1.24 The Committee was informed that the offender who had misappropriated Rs. 6.26 lakh had been suspended from service and later on reinstated in service without completing the procedure. The justification for this irregularity was that suspension could be reviewed after six months and that it was after two and a half years of suspension and on the basis of formal application for review that he was reinstated. The Committee strongly condemns this action of the Government and opines that it is not mandatory for Government to reinstate a person against whom there is an obvious case of misuse of Government money, merely for the sake of review. The Committee learns that vigilance enquiry and RR proceedings are progressing against the delinquent. The Committee seeks to know the outcome of the vigilance enquiry and the details of the Action Taken by the Department against the offender.

### **Action Taken**

1.25 Government vide letter No. 258/C2/05/Tran dated 11-1-2005 directed to reinstate Sri. Sasibooshan to a non sensitive post far away from Kozhikode district without prejudice to the vigilance case pending. Complying with the direction, he was reinstated into service and posted in Deputy Transport Commissioner's Office, Ernakulam.

1.26 The Tahasildar Kanayannur has reported that recovery of Rs.2,600 per month has been commenced from the salary account of the incumbent since July 2009. Tahasildar has also reported that it will take a long time to realise the defalcated amount i.e., Rs. 10,19,784 (including the amount of Rs. 6.26 lakhs) at this rate and hence to initiate RR action. But the DTC (CZ-I), DTC (CZ-II) and DTC (NZ) Kozhikode have informed that Sri. T. Sasibooshan has possessed no movable or immovable property in Malappuram, Ernakulam and Kozhikode Districts.

1.27 The Director, Vigilance & Anti corruption Bureau, Thiruvananthapuram vide his letter No. C3(VC5/2003/KKD) 21629/2003 dated 5-8-2009 informed that the investigation against Sri. T. Sasibooshan is in the final stage.

#### **Further Recommendation**

1.28 The Committee directs to submit detailed report regarding the vigilance enquiry against the concerned official and the departmental action initiated based on it.

#### **Recommendation**

*(Sl. No. 23, Para No. 82)*

1.29 The Committee came to know that the money remitted in the 'FRIENDS' Janasevana Kendrams are first deposited into their Personal Deposit Account and then it is credited into the account of the Motor Vehicle Department. To avoid such a procedural delay, the Committee strongly recommends to take immediate action to make it mandatory to remit the chalans directly in the account of the Motor Vehicles Department instead of the one of 'FRIENDS'.

#### **Action Taken**

1.30 Present system of remittance in FRIENDS is as per the directions of Government in IT Department and it is applicable to all participating Departments and Motor Vehicles Department alone cannot deviate from the existing procedure.

#### **Further Recommendation**

1.31 The Committee directs that the Department should formulate an effective system for monitoring the funds collected by FRIENDS towards the account of the Motor Vehicle Department.

## CHAPTER II

**Recommendations which the Committee does not desire to pursue in the light of the replies furnished by Government****TRANSPORT DEPARTMENT****Recommendation***(Sl. No. 1, Para No. 60)*

2.1 The Committee perceives from the audit observation that the actual revenue collection in the Motor Vehicle Department during the period from 1998-99 to 2002-03 was persistently lower than the budget estimates even though there was a steady increase in the number of registered vehicles during the said period. The Committee at the time of witness examination had sought the reasons for the persistently lower collection of tax and the Department had assured to furnish a detailed reply in the matter. But the Department has failed miserably to stick to its word. The Committee considers this as highly appalling and urges the Department to furnish the reply without any further delay.

**Action Taken**

2.2 On perusing the collection details it is seen that there was increase in the revenue collection from 1998-99 to 2003-2004, year by year according to the vehicle population. The collection details for the above period is shown below:

Year	Rs. in Crores
1998-99	312.38
1999-2000	371.2
2000-01	380.82
2001-02	442.01
2002-03	490.67
2003-04	565.08

2.3 Even though the number of new registration vehicles are being increased every year the increase is mainly in the classes of 2 wheeler and 3 wheeler which fetch low rates of tax. Therefore, the tax collection is not coming up considerably.



**FINANCE DEPARTMENT****Recommendation**

*(Sl. No. 2, Para No. 61)*

2.4 The Committee suspects that the Budget Estimates for the years from 1998-99 to 2002-03 were arrived at by the Finance Department without complying with the instructions contained in the Kerala Budget Manual. This act of the Finance Department amounted to gross negligence of duty and naked violation of the extant provisions in the Manual. Hence, the Committee implores the Department to strictly adhere to the provisions contained in the Budget Manual while preparing Budget Estimates.

**Action Taken**

2.5 Finance department in Circular No.60/2009/Fin. Dated 25-7-2009 has issued instructions regarding preparation of Budget Estimates 2010-11 in pursuance of the provision contained in the Kerala Budget Manual in Circular No.76/2009/Fin. Dated 31-8-2009 among other things. Specific instructions were also given to all Controlling Officers/Estimating Officers to formulate the estimates of revenue receipts for the succeeding financial year taking into account the past trend of receipts, prevailing rules/orders governing taxation/user fee/charges, etc. the possible changes in rates, and all other aspects which may have an effect on collection of revenue and to furnish the detail to Finance Department by 31<sup>st</sup> October of every year.

**TRANSPORT DEPARTMENT****Recommendation**

*(Sl. No. 4, Para No. 63)*

2.6 The Committee during witness examination had noticed that failure of the department to adhere to the time limit prescribed for obtaining service verification reports had resulted in the non-collection of Rs.34.67 crore and had desired to know the reason for the lapse. Since the witness could not provide a satisfactory reply in this respect, the Committee had called for a detailed report regarding the amount realised out of Rs.34.67 crore, the amount pending collection and the latest position of the action taken to realise the pending amount. But the

Committee is distressed to notice that the Department has failed to impart any response which according to the Committee cannot be excused at any cost. Hence the Committee calls for an urgent action to furnish the desired report within no time.

#### **Action Taken**

2.7 Strict directions have been issued to all Regional Transport Officers and Joint Regional Transport Officers by issuing circulars for conducting service verification enquiries and reporting in time. Circular Nos.31/89, 98/2001, 28/2003, 38/2003, 24/2008, 7/2009 were issued to achieve this goal. It may also be noted that the amount mentioned as above is the result of service verification pending related to many previous years also as it is an accumulated amount. But these figures were changed during the ensuing years. Since, so many service verification cases were cleared but at the same time new cases of service verification pending for the subsequent periods took place. This is a recurring phenomena and department has given all necessary instructions to reduce the amount in service verification pending cases.

2.8 The shortage of staff was another problem facing the department for smooth conduct of taxation work. Hence, as per G.O.(MS)No.33/2013/ Tran. Dated 10-4-2013 additional posts have been created to conduct audit work and to monitor arrear tax collection also.

#### **Recommendation**

*(Sl. No. 9, Para No. 68)*

2.9 The Committee insists the Department to furnish with a report including the details of the departmental action assured to be taken against the officers who had shown slackness in collection one time tax amounting to Rs.1.37 crore from the 815 vehicles registered between 1-4-1998 and 14-11-2001 in the 19 offices test checked by audit, the details of amount collected etc.

#### **Action Taken**

2.10 1. Regional Transport Office, Kollam

An amount of Rs.1,28,010 was collected towards one time tax for the period from 1-4-1998 to 14-11-2001 and Rs.25,590 was advised for revenue recovery against 30 vehicles.

## 2. Sub Regional Transport Office, Kottarakkara

No. of cases	=	114
Amount to be collected	=	Rs.5,10,000/
Amount collected	=	Rs.4,23,300
Percentage of collection	=	83%

## 3. Sub Regional Transport Office, Perumbavoor

No. of cases	=	106
Amount to be collected	=	Rs.12,96,996
Amount collected	=	Rs.12,96,996
Percentage of collection	=	100%

## 4. Regional Transport Office, Kannur

No. of cases	=	14
Amount to be collected	=	Rs.1,60,000
Amount collected	=	Rs.1,60,000
Percentage of collection	=	100%

## 5. Regional Transport Office, Alappuzha

No. of vehicles in the audit para	=	192
Total amount in the audit para	=	Rs.5,18,400
Number of vehicles to which balance tax collected	=	123
Amount collected	=	Rs.3,60,888
Percentage of collection	=	64%

## 6. Regional Transport Office, Malappuram

Amount to be collected	=	Rs.76,576
Amount collected	=	Rs.76,576
Percentage of collection	=	100%

## 7. Regional Transport Office, Thrissur

No. of cases	=	31
Amount to be collected	=	Rs.5,68,400
Amount collected	=	Rs.4,18,000
Percentage of collection	=	74%

## 8. Regional Transport Office, Chengannur

No. of cases	=	74
Amount to be collected	=	Rs.2,00,800
Amount collected	=	Rs.1,72,800
Percentage of collection	=	86.06%

## 9. Regional Transport Office, Attingal

In the LAR 2000-2001, Accountant General has pointed out non-levy of one time tax in respect of seven vehicles amounting to Rs.1,26,800 is due to be collected. Out of this an amount of 1,00,745 has been collected in respect of 5 vehicles.

Sl. No.	Registration Number	Action Taken
1	KL 01 R 9837	Collected Rs.29,745 vide TL No.12977 dated 3-7-2007
2	KL 01 S 3038	Collected Rs.18,840 vide TL No.090554 dated 29-5-2000
3	KL 01 S 3569	Collected Rs.14,580 on 30-6-2001
4	KL 01 S 3006	Collected Rs.19,580 TL No. not available
5	KL 01 S 3105	Collected Rs.18,000 vide TL No.90314 dated 24-3-2000
		Rs. 1,00,745

79% of collection has been made good. The details of collection of other vehicles will be furnished shortly.

10. Sub Regional Transport Office, Neyyattinkara

The Accountant General enlisted only three vehicles KL 01 AB 8701, KL 01 AC 4270 and KL 01 AC 4947 in his report regarding the non-realization of one time tax pertaining to this office. These vehicle were owned by physically handicapped persons with disability of 40% and above. As such these three vehicles have been exempted from payment of tax as per SRO No.301/98. Hence remittance of one time tax does not arise. Hence the para may be dropped.

11. Sub Regional Transport Office, Thiruvalla

Rs.4,51,188 collected.

12. Regional Transport Office, Kottayam

No. of cases	=	100
Amount to be collected	=	Rs.7,63,528
Amount collected	=	Rs.5,91,928
Percentage of collection	=	78%

13. Sub Regional Transport Office, Changanacherry

No. of cases	=	7
Amount to be collected	=	Rs.1,14,888
Percentage of collection	=	100%

14. Regional Transport Office, Aluva

No. of vehicles	=	25
Amount of collection due	=	Rs.4,12,400
Amount collected	=	Rs.1,48,520
Balance	=	Rs.1,31,200

**Local Audit Report 1999-2000 – Part II A Para I (B)**

Sl. No.	Vehicle No.	Amount due (Rs)	Collection	Balance (Rs)	Remarks
1	2	3	4	5	6
1.	KL07 W 8818	14,000	-	0	RMA vehicle one time tax not due

1	2	3	4	5	6
2	KL07 W 8867	18,800	-	0	RMA vehicle one time tax not due
3	KL07 W 8881	18,800	-	0	Altered as Motor Cab
4	KL07 W 8928	14,000	-	0	Tax details not available
5	KL07 W 8940	18,800	-	0	RMA vehicle one time tax not due
6	KL07 W 8989	14,000	-	14,000	41/31089/99 dtd. 29-6-1999
7	KL07 W 9000	14,000	-	14,000	Tax details not available
8	KL07 X 1771	18,800	19,580	0	41/33778/99 dtd. 27-11-1999
9	KL07 W 1778	14,000	-	0	Omni bus one time tax not due
10	KL07 X 1797	14,000	-	14,000	Tax details not available
11	KL07 X 1860	18,800	2,000	0	Motor Cycle 41/40569 dtd. 7-8-1999
12	KL07 X 1818	18,800	-	18,800	Tax details not available
13	KL07 X 1900	18,800	-	18,800	Tax details not available
14	KL07 X 6197	14,000	-	14,000	Tax details not available

1	2	3	4	5	6
15	KL07 X 6197	14,000	-	0	RMA vehicle one time tax not due
16	KL07 X 6320	18,800	18,800	0	41/5462/99 dtd.8-9-1999
17	KL07 X 6255	18,800	-	18,800	Tax details not available
18	KL07 X 6280	18,800	-	0	RMA vehicle one time tax not due
19	KL07 X 6289	14,000	14,420	0	41/25722/99 dtd. 27-10-1999
20	KL07 X 6311	18,800	18,800	0	41/54864/99 dtd. 22-9-1999
21	KL07 X 6312	18,800	-	18,800	Tax details not available
22	KL07 X 6334	14,000	14,120	0	41/38584/99 dtd. 1-10-1999
23	KL07 X 6431	14,000	14,000	0	41/34104/99 dtd. 1-10-1999
24	KL07 X 6442	14,000	14,000	0	41/23999/99 dtd. 23-9-1999
Total		4,12,400	1,48,520	1,31,200	

Percentage of collection 36%

15. Regional Transport Office, Palakkad

No. of cases booked = 34

No. of cases collected = 30

Balance cases to be collected = 4

Total amount due	=	Rs.4,58,860
Total amount collected	=	Rs.3,91,580
Balance to be collected	=	Rs.67,280
Percentage of collection	=	85%

#### 16. Sub Regional Transport Office, Thalassery

As per audit report 2000-01 an amount of Rs.3,72,000 is to be collected from 60 cases out of which Rs.5,52,472 has been collected from 30 cases. For the year 2001-02 an amount of Rs.49,000 is to be collected from 21 cases, out of which an amount of Rs.12,120 has been collected from 6 cases. Notices on all the remaining cases have been issued to the concerned registered owners. It is also reported that all the above cases are NTVs and the registered owner has option to remit the tax at any of the offices in the state in those days.

#### 17. Regional Transport Office, Kozhikode

As per the audit report 1998-1999 an amount of Rs.96,000 is to be collected from 20 cases. Out of which an amount of Rs.86,400 collected. For balance 2 cases of Rs.9,600 Revenue Recovery Steps initiated. For the year 1999-2000, an amount of Rs.2,70,640 due from 18 cases. The entire amount collected.

#### 18. Regional Transport Office, Ernakulam

Total amount due	=	Rs.34,83,040
Collection upto 14-1-2001	=	Rs.33,79,840
Balance to be collected	=	Rs.1,03,200

#### 19. Regional Transport Office, Guruvayoor

As per the audit report 2000-2001, Accountant General has pointed out non levy of one time tax Rs.3,04,800 at the time of registration of vehicles (18 cases) and for the year 2001-02 is Rs.1,87,200 (30 cases). Total amount mentioned in the audit was already collected and the paras were already settled vide letter No.SRA(HQ)1/MVT/11/22-118/-01-02-159 and letter No.SRA (HQ) 1/MVT/11/22-4-2003/310 dated 9-12-2012 respectively.

Total amount collected = Rs.93,29,161



### **Recommendation**

*(Sl. No. 11, Para No. 70)*

2.11 The Committee is disturbed to see that some of the goods vehicles belonging to the State of Karnataka and Tamil Nadu which were permitted to operate on mutual agreement in the State of Kerala had stopped operation without surrendering their countersigned permits even though they were bound to do so. The Committee was informed that the Department was trying to recover tax amounting to Rs.1.28 crore from such vehicles and that the Department was communicating with those States in this matter. The Committee calls for a detailed report regarding the intimations given to the States of Karnataka and Tamil Nadu during the period from 1998-99 to 2002-03. The Committee also desires to be informed whether the amount in full has since been recouped.

### **Action Taken**

2.12 As per the 2<sup>nd</sup> Supplementary, Interstate Transport Agreement entered into the States of Kerala and Karnataka on 14-5-1992, it was mutually agreed to issue 1500 permits to Goods Vehicles on a single point tax basis subject to remittance of fixed amount of bilateral tax. But only 1327 vehicles were given Counter Signature. The Audit Report of 1998-99 to 2002-03 had also confirmed the matter. But Karnataka State Transport Authority did not take any attempts to submit request to fill up the vacancies of permit. Likewise as per the sixth supplementary agreement executed between the Government of Tamil Nadu and Kerala, it was mutually agreed upon to issue 5000 permits to Goods vehicle on a single point tax basis. But, Counter Signature was given only to 4836 vehicles, from 1998-99 to 2002-03. It may be noted that Tamil Nadu State Transport Authority did not submit request for filling up the vacancies of Goods vehicle permit.

2.13 As per the existing Government order, vehicles which have countersigned permits should pay the tax within April 15 every year and in the case of default a fine of Rs.100/- should be paid for each calander month. As a result the permits of those vehicles which failed to pay the tax was cancelled. At the same time, some of vehicles mentioned in Audit Report have paid dues with fine. The Department is unable to initiate revenue recovery against those vehicles which

had stopped operation without surrendering the countersigned permits. Since the permit of those vehicles failed to remit the tax are cancelled, such vehicles cannot enter the States subsequently.

2.14 Consequently the vacancies of such permits were reported to these States. But the authorities of those States didn't initiates steps to fill up the vacancies of such permits. Those vehicles which paid tax with fine were permitted to do service. Hence, Motor Vehicles Department holds the view that there was no revenue loss and that actually there was additional revenue as the vehicles had been permitted to operate within the period of permit by levying additional tax and arrear tax.

2.15 As the Audit Report does not contain the list of vehicles that evaded tax in receipt of the Extension Validity Permit for the period from 1998-2003, it is not possible for the Motor Vehicles Department to trace out them. Hence, the details of the vehicles could not be handed over to State Transport Authorities of Karnataka and Tamil Nadu. Besides, the details of the vehicles, which paid tax ten years ago are not available in the office of the Motor Vehicles Department. The non availability of such details is a major impediment before the Motor Vehicles department for collecting the tax in arrears. At the same time effective action could be taken against those vehicles which were granted Environment permit during 2010-2015 but evaded tax during the said period. 1096 vehicles belonging to Karanataka State were given Extension Validity permit on the basis of payment of tax. Among the remaining vehicles (1041) only 593 paid tax during 2014-15. The list of vehicles which hadn't paid tax was sent to Karnataka STA. But no reply has been received.

2.16 5000 vehicles belonging to Tamil Nadu State were given Extension Validity permit on the basis of tax payment from 2010-2015. But 482 permits were surrendered. Among the remaining vehicles (4518) only 3698 vehicles paid tax during 2014-15. The list of the defaulted vehicles were sent to Tamil Nadu STA with a request to collect and send back the amount of tax due to Kerala. But, no response is received from the STA, Tamil Nadu.

2.17 There is limitation for the Motor Vehicles Department to collect tax from the vehicles registered in other states which obtained Extension validity permits from 1998-2003.

### **Recommendation**

*(Sl. No. 16, Para No. 75)*

2.18 The Committee observes that the department is collecting compounding fee at rates less than the minimum specified in the Motor Vehicles Act thereby causing loss of revenue to Government. The Committee also notes that the Transport Commissioner had agreed to take up the matter of enhancing compounding fee with the Government. The Committee implores the department to intimate whether proposal for enhancing compounding fee to a level not less than the minimum prescribed in the Motor Vehicles Act has been advanced to the Government and if so the outcome of the proposal.

### **Action Taken**

2.19 A copy of the G.O.(P) No.14/2010/Trans. dated 2-3-2010 is attached herewith for verification (Annexure).

### **Recommendation**

*(Sl. No. 18, Para No. 77)*

2.20 The Committee notices from the audit observation that in 10 out of the 29 offices test checked, the reconciliation of remittances into the treasury was in arrears for periods of over three to six years and in six offices the delay ranged from one to three years eventhough the reconciliation is to be done every month. The Committee finds no justification for the delay and recommends the department to take urgent steps to see that the reconciliation is done every month as per the codal provisions. The Committee is very much disappointed in the fact that the Finance Department which is expected to supervise all such matters does not show any seriousness to avoid such irregularities. Hence it is suggested that the Finance Department must show utmost skill to find out these type of omissions and its rectification.

### **Action Taken**

#### **TRANSPORT DEPARTMENT**

2.21 Reconciliation of the pending period has already been completed. The recommendation of the PAC in this regard is taken very seriously and brought to the notice of the RTOs/Joint RTOs for strict compliance. Now in most of the offices arrear in the reconciliation of remittances is largely reduced.

## FINANCE DEPARTMENT

2.22 In response to D.O.No.11164/PAC-A3/2010/Fin. Dated 17-5-2010 the controlling Officers have started to furnish the pending reconciliation certificates to Accountant General, Thiruvananthapuram with copy to Finance Department. The position of the reconciliation certificates due from the various controlling officers as informed by Accountant General on 26-11-2010 is given below.

	Expenditure 2009-10	Receipts 2009-10	Expenditure. 2010-11	Receipts 2010-11
			Upto 7/2010	
No. of certificates due	4414	1739	1323	569
No. of certificates received	2480	791	196	-
No. of certificates pending	1934	948	1127	569

2.23 Moreover total number of Reconciliation Certificates pending for the years from 2005-06 to 2008-09 has reduced to 979 from 1363. It may please be noted that pendency certificates for 2009-10 has been considerably reduced from 1642 (as on 30-6-2010) to 948 on receipts side and from 3004 to 1934 on expenditure side.

2.24 As the improvement is only marginal, this section has reminded all the Controlling Officers through D.O. Letter dated 9-12-2010 from the Additional Secretary (Finance Inspection Wing) with strict instructions to clear the long pending dues upto 2008-09 by the end of December 2010 and Circular No.4/11/Fin. Dated 10-1-2011 was also issued to all Heads of Departments/Chief Controlling Officers with strict instructions to speed up the process of reconciliation so as to clear the pending certificates upto 2009-10 by the end of January 2011 and mistakes, omissions and misclassification if any, pointed out to the office of the Accountant General by the 1st week of February 2011 and completed at any rate by 15<sup>th</sup> February 2011. The Finance Inspection (NT-K) Wing is conducting periodical inspection at maximum possible offices where pending reconciliation work is on high side and initiate disciplinary action against those officers who will find responsible for the pendency in reconciliation.

2.25 In connection with the particular recommendation of PAC, this wing has conducted inspection in the office of the Transport Commissioner, Thiruvananthapuram on 25-1-2011. The Transport Commissioner has informed that 4 Deputy Commissioners of that Department are entrusted to conduct reconciliation of receipts and expenditure in respect of the Offices under their control and to forward reconciliation certificates to the office of the TC. Reconciliation pertaining to TC (STA) is being conducted by that office itself. The present stage of reconciliation of receipts and expenditure are stated as follows.

Sl. No.	Name of Office	Period upto which reconciliation is completed	
		Receipts	Expenditure
1.	Deputy Transport Commissioner Office, South Zone, Tvpm	31-12-2009	31-5-2010
2.	Deputy Transport Commissioner Office, Central Zone, Thrissur	31-12-2009	31-3-2010
3.	Deputy Transport Commissioner Office, Central Zone II, Ernakulam	31-12-2009	31-8-2009
4.	Deputy Transport Commissioner Office, Kozhikode	31-12-2009	31-8-2009
5.	Transport Commissioner Office, Tvpm	31-12-2009	30-9-2010(NP) 31-10-2010(P)

2.26 Hence it is seen that long pendency in reconciliation as observed by the PAC for periods of over 3 to 6 years has already been dispelled and the current rate of pendency reduced considerably. The statement of certificate in this regard has already been furnished by the Transport Department to the Accountant General (Audit), Thiruvananthapuram.

2.27 The newly constituted Fin. (Inspn K) Department has been entrusted with the task to locate and monitor any abnormal pendency in reconciliation by the departments. This department with the help of the DFI Squads has started monthly verification visits in various offices and to issue appropriate instructions to the offices then and there. Such vigilant supervision and corrective measures will make its fruitful effects in the ensuing monthly/quarterly reports.

**TRANSPORT DEPARTMENT****Recommendation**

*(Sl. No.19, Para No.78)*

2.28 The Committee is dissatisfied to note that though the internal control system which is intended to provide reasonable assurance of proper enforcement of laws, rules and departmental instructions are not effectively complied within the department. It is high time for the internal control system to be made effective so that frauds and other irregularities can be detected in time and follow up action taken. Hence the Committee suggests that the department should introduce a new system to convene periodical meeting of the Regional Transport Officers of the State and to review the progress of the follow up action taken as per the decisions arrived at in those meetings. A legal cell should be set up in the department and it should be entrusted with the responsibility of monitoring the progress of the court cases. The cases should be pursued in such a way as to ensure that the verdicts of the court are made in favour of the department. Internal audit wing should be strengthened and periodical inspections as laid down in the relevant Rules should be conducted without fail in all offices under the department. Adequate follow up action should be taken in cases where any kind of irregularities or fraud is detected.

**Action Taken**

2.29 As suggested by the Committee, Meeting of RTOs/Joint RTOs are held by the department every month and follow up action are taken based on the decision arrived at the meeting. A Legal Section has also been set up in the Transport Commissionerate under the control of Law Officer, for monitoring the progress of court cases. And also earnest efforts are being taken to conduct internal audit in all offices under the department.

**Recommendation**

*(Sl. No. 20, Para No. 79)*

2.30 The Committee, while on a visit to the Regional Transport Office, Kollam had conducted physical verification of the DCB Registers, Tax files and other registers maintained in that office. The Committee was utterly disappointed

to see that most of the registers were not being maintained as required. Entries regarding the registration of vehicles were in disarray and the mode of maintenance of audit objection registers was not satisfactory. Hence the Committee urges the department to issue immediate instructions to all offices under it directing them to maintain all the registers properly and up to date.

#### **Action Taken**

2.31 A copy of the Circular No.07/2009 dated 11-7-2009 is attached herewith for verification as directed (Annexure).

#### **Recommendation**

*(Sl. No. 21, Para No. 80)*

2.32 The Committee was informed during the visit that the Treasury Department had instructed to keep separate chalan for each Demand Draft which was causing profound delay in crediting the amount of the department. To tide over this difficulty, the Committee suggests to create a credit column in the treasury account. The Committee also suggests to receive treasury chalans branch-wise instead of the present system. Discussions should be held by the department with the Treasury Director and Finance Secretary to this effect.

#### **Action Taken**

2.33 Keeping separate chalan for each Demand Draft is adopted in many of the offices of Motor Vehicles Department even though it is a time consuming action.

#### **Recommendation**

*(Sl. No. 22, Para No. 81)*

2.34 The Committee learned that the department was willing to collect money directly from the public if they were provided with sufficient staff. Considering this suggestion to be economically viable to the department, the Committee beseeches to provide sufficient staff (at least four of them) to collect tax straightaway from the people instead of the current DD system. The new system should be extended to light duty and heavy vehicles alike.

### **Action Taken**

2.35 The Government decided to introduce e-Payment facility in Motor Vehicles Department. In e-payment facility the customers can directly pay their tax/fees through online. After implementing the same, the number of customers coming to the Regional Transport Offices will come down considerably. Hence Government has not accepted the proposal to collect tax/fees straightaway from the people instead of the current Demand Draft System.

### **Recommendation**

*(Sl. No.24, Para No. 83)*

2.36 The Committee understands that the Motor Vehicles Department is one of the major revenue earning departments of the State. Hence it is utmost essential that the offices under the department are equipped with the basic infrastructure facilities. Since most of the Regional Transport Offices lack enough space, the Committee recommends that speedy action should be taken to provide more space to all the offices especially the Kollam Office.

### **Action Taken**

2.37 Regional Transport Officer, Kollam has been directed to forward specific proposal for providing more space to the Office, if necessary.

### **Recommendation**

*(Sl. No. 25, Para No. 93)*

2.38 The Committee observes that there is inconsistency between the reply of the witness in the matter and the judgment of the court. The Committee on the basis of its earlier direction to the department to take up the matter once again with the Law Department would like to be informed of the outcome of the discussion.

### **Action Taken**

2.39 Follow up action have been taken by Government for taking up the matter with Law Department. Detailed report along with the judgment were called for from the Transport Commissioner. As recommended the outcome will be submitted before the Committee.



**FOREST AND WILD LIFE DEPARTMENT****Recommendation**

*(Sl. No. 26, Para No. 114)*

2.40 The Committee is desperate to note that Govt. is levying lease rent for the forest land leased out to Public Sector Undertaking at concessional rates even from profit making companies like Plantation Corporation Kerala Ltd., Oil Palm India Ltd., etc. At the same time these units are paying a substantial amount as income tax. The Committee feels that if the lease rent of profit making units is raised then the tax payable by them can be reduced to the minimum prescribed and the excess amount thus received can be added to the revenue of the State. In case of any unforeseen emergency which affects the interest of those firms, Govt. can consider the possibility of granting concessions to such units.

**Action Taken**

2.41 The Government had fixed the lease rent for forest land leased out to Public Sector Undertakings as Rs.1,300 per hectare/annum as per G.O.(Ms.) No.11/89/ F&WLD dated 20-1-1989. The said rate is still in force. Now the proposal for revision of lease rent in all cases of leases except for research purposes and for the research purposes 50% of the normal rate is under active consideration of Government. Subject to verdicts of various related court cases, a decision will be taken by Government.

**Recommendation**

*(Sl. No. 27, Para No. 115)*

2.42 The Committee is distressed to note that the "thondy articles" which are seized on account of forest offences are not disposed off in a time bound manner and this results in their deterioration. Hence the Committee implores the department to take necessary action to immediately dispose off these articles without allowing them to be exposed to the vagaries of nature. The money thus obtained should be deposited in the treasury and should be utilized thereafter to satisfy the litigation claim. The Committee understands that the department had mooted a proposal to this effect. The Committee desires to know whether

Government have approved this proposal and suggests the department to take necessary steps to bring the amendment into effect within no time.

### **Action Taken**

2.43 As per Circular No.89584/G3/2008/Home dated 5-1-2009 Government had issued guidelines for the disposal of vehicles involved in forest offences. Since the confiscation process and trials are time consuming, Government as per G.O.(Rt)No.545/09/F&WLD dated 30-11-2009 issued directions for the speedy disposal of such vehicles through tender-cum-auction.

2.44 286 numbers of thondy auction including vehicles involved in offences were conducted during the last three years and Rs.37,59,57,267 has been realised as proceeds. Besides, as per recommendations of Committee, permission of the concerned Hon'ble Court is obtained for auctioning thondy articles, the proceeds of which are retained as court deposits till finalisation of the case. However, delay is noticed in obtaining court sanction due to procedures involved. Further, in the case of some for the thondy articles lying deep inside the Forest areas, which cannot be worked down economically to the auctioning depots/sites are left there so as to obviate any chances of loss occurring to the Government. So far as vehicles and other equipments seized/confiscated in connection with forest offences are concerned, these are disposed as per the instruction contained in the G.O.(Rt)No.5740/13/Fin. Dated 11-7-2013.

2.45 As per the provisions of the Kerala Forest Code, all subordinate officers are conducting physical verification of thondy materials under their control at the end of every financial year. The progress of disposal of thondy is being monitored in monthly meetings held at circle level.

2.46 The amount realised in disposal of thondy through auction is treated as Forest Revenue and deposited in the treasury as Forest remittance under the head "8782-00-107-99 Fr". In case thondy is disposed as per court orders before finalization of the case, the proceeds are retained in the treasury as court deposit in the treasury till finalization of the case and thereafter transferred to Forest Revenue as per decree of the Hon'ble Court. The expenditure for satisfying the litigation claims are met out of Budgetary provisions intended for forest protection under the head "2406-01-11-84".

2.47 Since the disposal of thondy articles is done as per provisions of the Kerala Forest Code para No.7.5.4 Part-I Vol. I, separate procedure is not deemed necessary as of now.

2.48 It is evident from the above mentioned circumstances/aspects that there has been considerable progress in disposal of thondy materials and substantial revenue has been generated through thondy auctions.

### **Recommendation**

*(Sl. No. 28, Para No. 116)*

2.49 The Committee finds that the internal audit wing of the department had failed to conduct audit in all offices as stipulated. The reason attributed for the shortfall was that the officials who were attached to the internal audit wing either got transferred within two or three months of their posting or were on the verge of retirement. Hence, the Committee suggests that the wing should be revamped by appointing Senior Audit Officers from the Accountant General's Office on deputation basis. The Committee further suggests that the department should submit formal request to the Accountant General in the regard.

### **Action Taken**

2.50 Additional Principal Conservator of Forests (Development) along with Senior Finance Officer has conducted Audit Review Meeting at circle level and decided to drop more than 900 paras in 200 files in the Internal Audit Wing. Internal Audit will be conducted in all Offices as per stipulation. A Training on subjects related to Audit and Accounts is being arranged for the staff of the department. Accountant General is periodically conducting local audit in all office of Forest Department. In the circumstance, it is requested that the para may be dropped.

Thiruvananthapuram,  
24th June, 2019.

V. D. SATHEESAN,  
*Chairman,*  
*Committee on Public Accounts.*

## APPENDIX

## SUMMARY OF MAIN CONCLUSIONS/RECOMMENDATIONS

Sl. No.	Para No.	Department Concerned	Conclusions/ Recommendations
1	2	3	4
1	1.4	Transport Department	The Committee in its original report condemned the Department for not furnishing reply on realisation of vehicle tax pending collection. Now the Committee opines that the passive nature of the department paved way for the accumulation of huge arrear tax amount which could have been avoided by the timely intervention of the Department on the front of tax collection. Even in this reply the Department does not show any commitment for initiating serious steps for realisation of arrear tax. The Committee directs the Department to submit a detailed report regarding the accumulation of arrears and on the system that prevail in the Department for monitoring remittance of tax. The Committee also directs the Department to inform whether quarterly assessment is being done regularly to calculate arrears of tax.
2.	1.23	Transport Department	Regarding the Para Nos.64, 65, 66, 67, 69, 71, 72, 73 and 74 the Committee observes that delay in initiating Revenue Recovery or collection of arrears made the cases infructuous and directs the Department to submit a detailed report on the action taken to fix the responsibility on the supervising officers who were in charge of arrear collection.

1	2	3	4
3.	1.28	Transport Department	The Committee directs to submit detailed report regarding the vigilance enquiry against the concerned official and the departmental action initiated based on it.
4.	1.31	Transport Department	The Committee directs that the Department should formulate an effective system for monitoring the funds collected by FRIENDS towards the account of the Motor Vehicle Department.

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