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FOURTEENTH KERALA LEGISLATIVE ASSEMBLY

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

EIGHTY SIXTH REPORT

(Presented on 21st January, 2021)



**SECRETARIAT OF THE KERALA LEGISLATURE
THIRUVANANTHAPURAM**

2021

FOURTEENTH KERALA LEGISLATIVE ASSEMBLY

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PUBLIC ACCOUNTS
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On

**Action Taken by Government on the Recommendations contained in the
Ninetieth Report of the Committee on Public Accounts**

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Smt Manju Varghese, Joint Secretary

Shri R. Venugopal, Deputy Secretary.

INTRODUCTION

I, the Chairman, Committee on Public Accounts, having been authorised by the Committee to present this Report, on their behalf present the Eighty sixth Report on Action Taken by Government on the Recommendations contained in the Ninetieth Report of the Committee on Public Accounts (2014-2016).

The Committee considered and finalised this Report at the meeting held on 20th January, 2021.

Thiruvananthapuram,
20th January, 2021.

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 90th Report of the Committee on Public Accounts (2014-2016).

The 90th Report of the Committee on Public Accounts (2014-2016) was presented to the House on 30th June, 2015. The Report contained seventeen recommendations related to Finance Department. The Report was forwarded to Government on 10-7-2015 seeking the Statements of Action Taken on the recommendations contained in the Report and the final reply was received on 7-3-2018.

The Committee examined the statements of Action Taken received from the Government at its meetings held on 6-1-2016, 27-12-2016, 17-10-2017, 3-1-2018 and 31-10-2018. The Committee was not satisfied with the Action Taken by Government on the recommendation in Para No.21 and decided to pursue further. This recommendation, reply furnished thereon and further recommendation of the Committee are included in Chapter 1 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 of the Committee and the Action Taken by Government are included in Chapter II of this Report.

Chapter I

Recommendation in respect of which action taken by Government is not satisfactory and which require reiteration.

FINANCE DEPARTMENT

Recommendation

(Sl. No.10, Para No.21)

1.1 The Committee urges the Finance Department to submit a list of projects declared during the last 5 years incorporating the reason for not starting the projects.

Action Taken

1.2 Based on the recommendations of the Committee contained at para 21, all departments concerned were requested to furnish the details of projects along with reason for not starting the same during the last five years. The list of projects declared during the last five years along with reason for not starting the same prepared on the basis of details furnished by various departments is appended in compliance with the recommendation of the Committee (Appendix II).

Further Recommendation

1.3 The Committee directs the Finance Department to give necessary instructions to all the departments that administrative sanction for a scheduled project should be obtained well in advance in order to avoid delay in its implementation and the estimate should be revised only on reasonable grounds as per general guidelines. The Committee recommend to simplify the land acquisition procedure and ensure geological test to ascertain the suitability of the project in the proposed location.

Chapter II

Recommendations in respect of which the Committee does not pursue further action in the light of the replies furnished by the Government.

FINANCE DEPARTMENT

Recommendation

(Sl. No.1, Para No.3)

2.1 The Committee admonishes that none of the administrative departments maintain the financial discipline; they incur either persistent savings or excess expenditure. It evaluates that the instructions issued from Finance Department in this regard are not sufficient to curtail such practices. It urges that Finance Department should ascertain the reason for the non-utilization of funds and should seek for clarification for the irregular expenditure on the part of the controlling officers of the administrative departments.

Action Taken

2.2 The reason for fall in expenditure under various head of accounts has been pointed out as administrative problems, delay in filling up of posts sanctioned under various schemes and delay in getting various Government clearances like CRZ, Municipal sanction, Building Permit, Technical Sanction and vetting of plans and estimates by PWD in the case of construction of works etc.

With the introduction of BAMS, BiMS etc, the allocation and expenditure under each head of account can be monitored effectively so that excess expenditure/non expenditure would be avoided.

Recommendation

(Sl. No.2, Para No. 7)

2.3 The Committee urges the Finance Department to check whether prevailing financial procedures cause undue delay in expending the allocation in time.

Action Taken

2.4 Finance Department has introduced a slew of measures to avoid delay in expending allocation made for implementation of schemes/programmes in the budget. As part of this, Government vide G.O.(Ms)No.43/15/Plg dated 28-11-2015 have introduced Green Book and Amber Book which contains the Schemes in the

Annual Plan for prioritizing schemes which requires timely implementation. The schemes which require high priority and ready for implementation will be included in the Green Book and the other schemes will be included in the Amber Book. After the presentation of Budget in the Legislature, Planning & Economic Affairs Department will issue a G.O. according Administrative Sanction for all the schemes/projects included in the Green Book. Once G.O. is issued by the P&EAD, implementing departments/agencies will have the liberty to implement the schemes from the date of issuing administrative sanction. No further consultation with Finance or P&EAD will be required for the implementation of the schemes. It is also decided to introduce clubbing of schemes as Umbrella schemes with a single write up. It will give more flexibility to departments to implement schemes and reduce the need for re-appropriation/SDG. In the interest of facilitating expeditious decision making & implementation of schemes, financial powers have been delegated to Administrative Departments and all Heads of Departments, subject to budget provision. Since the delegation is intended for implementation of plan schemes, proper delegation of financial powers have to be carried out, without routing such files to Finance Department's remarks. As per the Circular No.108/2014/Fin. Dated, 18-12-2014, Government have issued specific instructions to all Administrative Departments, HODs to avoid the delay in the implementation of Schemes/Programmes announced in the Budget Speech. Once the administrative formalities are completed, funds are included in the Supplementary Demands for Grants for the schemes announced in the Budget Speech. Budget Allotment Monitoring System (BAMS) introduced as a part of Integrated Financial Management System (IFMS) in G.O. (P)No.34/2016/Fin. dated 4-3-2016 will facilitate speedy allocation of fund to the implementing agencies. It envisages online allocation of budget provision up to the level of DDOs. All post budget activities such as authorisation of additional expenditure, re-appropriation of funds, SDG, Alteration memorandum to original budget, drawal from CFA etc., will be done through this system. This would enable the CCOs/SCOs to know the real time status of expenditure so that allotment/redistribution of fund can be made without any delay. Finance Department has been watching the issues related to the expenditure of allotted fund and remedial measures are being taken to avoid delay in expenditure.

Recommendation

(Sl. No.3, Para No.8)

2.5 The Committee recommends that the expenditure and savings of previous years should be taken into account while formulating the budget estimates for the succeeding years.

Action Taken

2.6 Budget estimates are usually prepared on the basis of the estimates furnished by heads of departments and controlling officers. In the budget circular issued every year, all heads of departments and controlling officers are given specific instructions to personally ensure that estimates are prepared with utmost care and accuracy taking into account all aspects that are normally available at the time of estimation so as to avoid instances of huge variations between estimates and actual. Heads of departments and controlling officers are also given instructions to prepare budget estimates of expenditure as accurately as possible so that amounts proposed for each function/programme or scheme do not turn out to be either excessive or inadequate later on. Finance Department normally takes into account the trend in expenditure of the previous financial years under each unit of appropriation while formulating budget estimates of a financial year. Even if utmost care is given to make non plan estimates as realistic as possible, instances of variation between estimates and actual are occurred in certain occasions. This can mainly be attributed to variations in Salary heads which is due to disparity in the actual staff strength reported by the Controlling Officers and also due to some variation in the estimates of Dearness Allowance. Finance Department has taken steps to link BMS (Budget Monitoring System) for online data collection for budget preparation with SPARK DATA SYSTEM (Payroll monitoring system for disbursing pay and allowances to government employees and teachers) so that disparities if any, in the staff strength reported by the controlling officers can be rectified and thereby budget estimates can be made more realistic. In the case of Plan estimates, C&AG has pointed out occurrence of persistent savings/excess in certain heads. In this context, the matter has been brought to the notice of State Planning Board to look into the situation and requested that provisions need be made in the Annual Plan to the extent of minimum requirement while preparing plan estimates for the financial year 2016-17. Finance (Budget) Department will take utmost care and earnest efforts to make budget estimates realistic by analysing the instances of persistent savings/excess in a case to case manner. All Heads of Departments will also be apprised of the situation and separate instructions will be issued in the Budget Circular to look into instances of persistent savings/excess while furnishing proposals for Budget estimates to Finance Department, based on the recommendation made by the Public Accounts Committee.

Recommendation

(Sl. No.4, Para No.9)

2.7 The Committee analyses that the circulars issued by Finance Department have no impact in financial discipline. So it demands that progressive expenditure of budget allocation should be reviewed at the end of each quarter by conducting meetings presided over by Chief Minister.

Action Taken

2.8 A Plan Expenditure Review Committee with Chief Minister as its chairman has been constituted to review the progressive plan expenditure of budget allocation at the end of each quarter of the financial year vide G.O.(P) No.29/2016/Fin. dated 27-2-2016. The meeting of Plan Expenditure Review Committee could not be convened during the year 2015-16 since the committee was constituted at the fag end of the financial year.

Recommendation

(Sl. No.5, Para No.10)

2.9 The Committee reiterates its earlier recommendation that the practice of drawal of unspent balance of plan allocation to show it as expenditure should not be entertained.

Action Taken

2.10 As part of enforcement of additional economy measures, Government ordered to disallow the practice of transfer crediting the unspent balance to TSB account at the end of financial year and introduce a new system of electronic recording of unallocated amounts to facilitate efficiency and continuity of utilization of funds in subsequent financial years vide G.O. (P) No.400/2014/Fin. dated 19-9-2014. Subsequently, Government introduced a new system Electronic Ledger Accounting System (e-LAMS) vide G.O. (P)No.48/2015/Fin. Dated 23-1-2015. In the Government Order, it is specified that transfer crediting will be allowed only when the expenditure can be incurred during the currency of financial year. This system enables to prevent the practice of drawal of unspent balance of plan allocation by implementing agencies/Government departments at the fag end of the financial year to show it as expenditure.

Recommendation

(Sl. No.6, Para No.11)

2.11 The Committee recommends that inevitable expenditure to be incurred in succeeding year should be listed by administrative departments and proposals for the same should be included in the succeeding year's budget.

Action Taken

2.12 Finance Department generally takes a favourable stand on the proposals to grant fund for inevitable expenditure of succeeding years furnished by Administrative Departments along with Budget proposals. However proposals lacking sufficient details substantiating the inevitable nature of expenditure are not usually considered for inclusion in the Budget estimates. Such proposals are considered in the subsequent Supplementary Demands for grants based on all relevant details furnished by the Administrative departments to support the merit of these proposals. In the cases where 'New Service' procedure is not required, funds are provided through Re-appropriation/Additional authorization. Electronic Ledger Account system (ELA) introduced during the financial year 2014-15 as per G.O. (P).No.48/2015/Fin. dated 23-1-2015 also provides facility to Administrative Departments to utilise the inevitable items of expenditure in respect of new/spill over schemes in the succeeding years without any hindrance. Electronic Ledger Account system (ELA) also enables the Administrative Departments to have an electronically generated list of schemes for which expenditure could inevitably be incurred in the succeeding years.

Recommendation

(Sl. No.7, Para No.14)

2.13 The Committee directs the Finance Department to take immediate action to regularise excess expenditure incurred by various departments at the earliest.

Action Taken

2.14 Follow up action with Departments having excess expenditure is being continuously made by the Finance Department for regularising the excess expenditure by issuing D.O. letters, reminders, conducting Audit Monitoring Committee meetings, Apex Committee meetings and meeting exclusively for regularising excess expenditure. During 2015, three AMC meetings on 9-4-2015, 12-6-2015 & 6-10-2015, one Apex Committee meeting on 19-5-2015 and a meeting on 26-6-2015 exclusively for regularising excess expenditure were held. Cases of excess regularisation were discussed in all these meetings and strict direction was given to all Administrative Departments to regularise excess expenditure within the stipulated time. As a result of these earnest efforts the pendency of excess expenditure reduced from 18 cases as on 1st January, 2015 to 9 cases as on 1st October, 2015. The pending cases are under various stages of finalization. The details of pending excess regularisation as on 1st October, 2015 is given below. All earnest efforts in this regard will be pursued until the pendency is totally cleared.

PENDING EXCESS REGULARIZATIONS AS ON 1-10-2015						
Sl. No.	Year	Grant No.	Department	Section	Amount	Current position
1	2	3	4	5	6	7
1	2012-2013	XVII—Education, Sports, Art and Culture	Higher Education	Revenue -Voted	297181076	Forwarded to AG for vetting.
2	2012-2013	XVII—Education, Sports, Art and Culture	Higher Education	Capital-Voted	11849442	Initial notes returned to AD for modification. Reminders issued for furnishing revised notes.
3	2012-2013	XLII—Tourism	Tourism	Revenue -Voted	39253979	Initial notes returned to AD for modification. Reminders issued for furnishing revised notes.

1	2	3	4	5	6	7
4	2013-2014	XIII—Jails	Home	Revenue -Voted	37475050	Initial notes returned to AD for modification. Reminders issued for furnishing revised notes.
5	2013-2014	XV—Public Works	PWD	Capital- Voted	725276458	Initial notes returned to AD for modification. Reminders issued for furnishing revised notes.
6	2013-2014	XV—Public Works	PWD	Revenue -Voted	2721676	Initial notes returned to AD for modification. Reminders issued for furnishing revised notes.
7	2013-2014	XVI—Pensions and Miscellaneous	Finance	Revenue -Voted	3712354719	Notes under preparation in Finance Department.
8	2013-2014	XVI—Pensions and Miscellaneous	Finance	Revenue -Charged	12763774	Forwarded to AG for vetting.
9	2013-2014	XXXII—Dairy	Agriculture (AHG)	Capital- Voted	19774	Forwarded to AG for vetting.

Recommendation

(Sl. No.8, Para No.17)

2.15 The Committee recommends the Finance Department to take a proactive role in interacting with the departments regarding the proposals declared through budget speech and to ensure that concerned administrative department move for the proposal for opening the new service reciprocal to the budget declaration.

(Sl. No.9, Para No.18)

2.16 The Committee also directs that Finance Department should be vigilant in providing a token provision for the budget proposal in the second SDG and the additional amount required in this regard should be met through re-appropriation of surplus from other minor heads pertaining to the department.

Action Taken

(Para Nos.17 & 18)

2.17 At the time of the preparation of Budget Estimates all Department Heads are instructed to furnish a brief note highlighting the important initiatives and programmes proposed to be undertaken by the respective department during the ensuing financial year, with the approval of the minister concerned. Proposals for inclusion in the Budget Speech are also received from people's representatives and various organizations and agencies. Proposals so received are scrutinized based on priorities and considered for inclusion in the Budget Speech according to the policies/programmes of the Government. After the presentation of Budget speech instructions are given to the Administrative Departments for taking immediate action for the early implementation of these announcements. The first step for the implementation of the schemes is the issuance of administrative sanction indicating the objectives and the estimates of the schemes. The availability of the budget provision will not be a prerequisite for issuing Administrative Sanction. As per circular No.108/2014/Fin. dated, 18-12-2014 Government have issued specific instructions to all Administrative Department HODs to avoid the delay in the implementation of Schemes/Programmes announced in the Budget Speech. It is instructed that for schemes announced in the Budget Speech

having no budget provision or only token provision in the Annual Financial Statement, the Administrative Department shall proceed the proposals in the file and circulate it to Finance Department for concurrence before issuing Administrative Sanction and thereafter Administrative Department shall move for funds, if required, either by re-appropriation or by authorising additional expenditure. It is further instructed that for schemes requiring to satisfy 'New service' procedures, Administrative Department shall have to move for Supplementary Demand for Grants.

Recommendation

(Sl. No.11, Para No.24)

2.18 The Committee observes that the administrative department awaited for the fag end of the year for surrendering unspent balance instead of fulfilling the provision in budget manual regarding the surrender of fund and thereby making the whole procedure mockery. So the Committee recommends that necessary amendments should be brought to the relevant provisions in the Budget Manual regarding surrender and also directs to take strict measures to ensure that provisions so modified are strictly complied by all departments.

Action Taken

2.19 G.O. (P) No.15/16/Fin. dated 29-1-16 issued (Appendix III). In the G.O. it was ordered that the COs/HoD should furnish the proposals for sanctioning re-appropriation of funds and resumption of savings to the Administrative Department in Government latest by 10th of March every year and the Administrative Department in turn shall furnish such proposals to Finance Department latest by 20th of March every year with effect from the financial year 2015-16.

Recommendation

(Sl. No.12, Para No.26)

2.20 The Committee reminded that in 31st Report of PAC (2011-2014), action was recommended against the controlling officers who failed to surrender unspent balance timely. But it does not seem to be complied with and the practice continued without any interruption. The Committee while expressing its displeasure, urges to furnish the departmental Action Taken against the controlling officers who repeated the same mistakes during the financial year 2014-15, at the earliest.

Action Taken

2.21 The Administrative Departments in the Secretariat have already been requested to take necessary action as recommended by the Public Accounts Committee against the following Controlling Officers who failed to surrender unspent appropriation continuously for 4 years from 2011-12 to 2014-15.

Sl. No.	Demand No.& Name	Designation of CCO	Name of Administrative Department
1	21— Housing	1. Secretary, Housing Department 2. Housing Commissioner	Housing Department
2	22— Urban Development	Director of Urban Affairs	Local Self Government Department
3	29—Agriculture	Chief Engineer, Irrigation and Administration	Water Resources Department
4	37—Industries	Director of Industries and Commerce	Industries Department
5	46—Social Security & Welfare	Director of Social Justice	Social Justice Department

Recommendation

(Sl. No.13, Para No.29)

2.22 The Committee recommends that proposal for re-appropriation without proper explanation should not be allowed and if any granted under certain unavoidable circumstances it should be intimated to the Office of the Accountant General by the administrative department concerned before the month of August in the succeeding year.

Action Taken

Circular No.14/16/Fin. dated 16-2-16 issued. In the Circular the following instructions were issued:

- The Proposals for re-appropriation of funds have to be supported with valid reason for savings and additional requirements.
- If any orders are issued, in unavoidable conditions, the details should be intimated to the O/o AG by the AD before the month of August in the succeeding year.
- Finance Department will not be in a position to entertain proposals for re-appropriation of funds without specific, valid reasons.

Recommendation

(Sl. No.14, Para No.31)

2.23 The Committee directs the Finance Department to curtail the tendency of operating TSB account by the Controlling Officers.

Action Taken

2.24 TSB accounts are permitted by Finance Department on the basis of necessity and actual requirement reported by Controlling Officers for a particular period. Extension of validity of TSB is allowed only on need basis. Strict directions have been issued to close down in-operative TSB accounts and to credit back the unutilized amount into Government account. Finance (Inspection) wing also conducts surprise checks to ensure compliance of Government direction in this regard. When IFMS (Integrated Financial Management System) is put in place, all transactions in TSB accounts can be monitored electronically and effective control on these accounts could be enforced.

Further Recommendation

2.25 The Committee enquired whether the Department had implemented the Integrated Financial Management System and wanted to know its present status.

Action Taken

2.26 Government have already implemented Integrated Financial Management System (IFMS) in the State. The official launching of IFMS was done by the Hon'ble Chief Minister on 23-2-2017. IFMS envisages integration and automation of treasury related transactions of all stakeholder departments like

Government of India, RBI, AG, Banks, Treasuries, Finance Department and all state departments etc. Following are the major goals achieved as part of introduction of IFMS in the state.

e-treasury: e-treasury system enables the public to make online payments in favour of Government for availing various Government services. This also enables electronic payment for transfer of money to beneficiaries account.

Core-banking in TSB: Core-banking system has been implemented in all the treasuries in the state. Customers having TSB account in a treasury can remit money in his account through any treasury and can withdraw money from his account via any treasury in the State.

BAMS: Budget Allocation Monitoring System (BAMS) envisages online allocation of budget provision to various tiers upto the level of DDO (Drawing and Disbursing Officer). This has helped to bring in effective financial control over allocation of funds and to monitor the system online.

e-Kuber: The Direct Benefit Transfer System (DBT) which facilities online transfer of money into the bank account of the beneficiaries has been integrated with RBI's online e-payment portal e-kuber. On passing the bills by treasuries, Electronic Pay Order Cheque (e-PoC) is issued to RBI and RBI in turn credit the money into the bank account of the beneficiary. All fund transfer through various accounts are now routed through the system.

Online submission of bills: All the bills in Government Offices are now submitted online to treasuries. Salary and non salary claims of employees are submitted through SPARK to treasury system and all other contingent bills are routed through BIMS (Bill Information Management System). This also envisages online passing of bills by treasuries. Online bill system has been introduced in the case of grant-in-aid institutions also.

WAMS: Ways and Means System (WAMS) has enabled automation of ways and means clearance process in the State. The designated officers and public can submit ways and means clearance proposals to Government and receive clearance through WAMS software.

PIMS: All the treasury transactions relating to state pensioners are now managed through PIMS (Pension Information Management System). Pensioners can receive pension from any treasury in the state, since CBS of TSBs is in place.

One Officer One DDO System in One Office: One Office One DDO system envisages drawal and disbursement of salary and other entitlement of all employees, including gazetted officers in an office by the respective DDO of that office thereby dispensing with the Self Drawing Officer System in the state. This has resulted in reduction of the number of bills being submitted in treasuries and in the number of account generating points. This in turn has helped to perform effective compilation of treasury transactions in the state.

Bill system and Electronic Payment Systems in Cheque Drawing Departments: In the first phase, the establishment claims of all cheque clearing departments such as Public Works Department, Irrigation Department, Forest Department, Harbour Engineering Department etc. were brought under treasury bill system. In the second phase, payment of work bills under these departments was also brought under bill system by integrating EMLI system with treasury system. Thus full fledged treasury bill system could be implemented in these departments.

GAINPF System: GAINPF (Government Aided Institutions Provident Fund) system envisages online Provident Fund Accounting System for management of PF accounts of employees working in all Aided Institutions under Director of Collegiate Education, Director of Technical Education, Director of Public Instructions, Director of Vocational Higher Secondary Education, Director of Panchayats, Agriculture Department, Homoeopathy Department and Ayurveda Medical Education Department. All the matters relating to Provident Fund Accounts of these employees such as enrolment, maintenance of accounts, issuing of credit cards, submission and processing loans and closure application etc. are now done online through this system.

Recommendation

(Sl. No.15, Para No.32)

2.27 The Committee desires that Accountant General should conduct a comprehensive review regarding the trend of drawal of fund at the fag end of the year and keeping it in TSB account over a period of time.

Action Taken

2.28 In order to prevent hasty and imprudent expenditure by implementing departments/agencies at the fag end of the financial year, Government introduced Electronic Ledger Accounting Management System (e-LAMS) vide G.O. (P)No.48/2015/Fin. dated 23-1-2015. Accountant General has been requested to conduct the comprehensive review as recommended by the Committee.

Recommendation

(Sl. No.16, Para No.35)

2.29 The Committee directs the Finance Department to furnish a report on the supplementary grant sanctioned during the last three years.

Action Taken

2.30 The supplementary grant sanctioned during the last three years are as follows:

The total supplementary grant sanctioned during the financial year 2012-13, 2013-14 and 2014-15 was ₹ 4750.99 crore, ₹ 5479.23 crore and ₹ 9402.25 crore respectively. The detailed statement of supplementary grant provided is given below:

Supplementary grant sanctioned during the year 2012-13 to 2014-15

(Rupees in Crore)

Financial Year	Category	Voted	Charged	Total	Plan	Non Plan
1	2	3	4	5	6	7
July 2012-13	Revenue	452.54	0.13	452.67	113.53	503.06
	Capital	41.29	1.28	42.57		
	Loans and Advances	121.35	--	121.35		
	Total	615.18	1.41	616.59		

1	2	3	4	5	6	7
December 2012-13	Revenue	20.37	0.02	20.39	37.70	6.02
	Capital	12.00	--	12.00		
	Loans and Advances	11.33	--	11.33		
	Total	43.70	0.02	43.72		
February 2012-13	Revenue	3649.97	51.07	3701.04	601.55	3489.13
	Capital	222.39	1.07	223.46		
	Loans and Advances	166.18	--	166.18		
	Total	4038.54	52.14	4090.68		
July 2013-14	Revenue	742.39	12.94	755.33	222.60	781.07
	Capital	47.34	129.50	176.84		
	Loans and Advances	71.50	--	71.50		
	Total	861.23	142.44	1003.67		
January 2013-14	Revenue	2894.43	522.62	3417.05	1424.73	3050.83
	Capital	891.44	4.75	896.19		
	Loans and Advances	162.32	--	162.32		
	Total	3948.19	527.37	4475.56		

1	2	3	4	5	6	7
July 2014-15	Revenue	4236.50	0.11	4236.61	4512.22	342.41
	Capital	569.66	1.36	571.02		
	Loans and Advances	47.00	--	47.00		
	Total	4853.16	1.47	4854.63		
December 2014-15	Revenue	435.57	0.24	435.81	211.88	311.31
	Capital	57.88	3.32	61.20		
	Loans and Advances	26.18	--	26.18		
	Total	519.63	3.56	523.19		
March 2014-15	Revenue	2892.06	12.08	2904.14	1798.45	2225.98
	Capital	1106.42	0.85	1107.27		
	Loans and Advances	13.02	--	13.02		
	Total	4011.50	12.93	4024.43		

Recommendation

(Sl. No.17, Para No.38)

2.31 The Committee observes that initiating Revenue Recovery action against the nominees of the deceased pensioners for realizing excess amount due to erroneous calculation is not tenable and directs the Finance Department to check the feasibility of exempting nominees from RR proceedings in similar cases.

Action Taken

2.32 Finance Department sought the opinion of Law and Revenue Department on the recommendation made by the Committee. The Law Department has opined that the Revenue Recovery Act cannot be invoked on the nominees of the deceased pensioner. The provisions under the Part III of Kerala Service Rules also does not mandate initiating revenue recovery action against nominees of the deceased pensioners for realizing excess amount due to erroneous calculation.

Hence, the Committee may be informed that neither the Revenue Recovery Act nor the provisions under Part III of Kerala Service Rules mandate initiating Revenue recovery action against the nominees of the deceased pensioners for realizing excess amount due to erroneous calculation.

Thiruvananthapuram,
20th January, 2021.

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

