

THIRTEENTH KERALA LEGISLATIVE ASSEMBLY

**COMMITTEE
ON
PUBLIC ACCOUNTS
(2014-2016)**

NINETY NINTH REPORT

(Presented on 30th June, 2015)



**SECRETARIAT OF THE KERALA LEGISLATURE
THIRUVANANTHAPURAM
2015**

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On

**Action Taken by Government on the Recommendations
contained in the 46th Report of the Committee on
Public Accounts (2006-2008)**

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COMMITTEE ON PUBLIC ACCOUNTS (2014-2016)

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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 99th Report on Action Taken by Government on the Recommendations contained in the 46th Report of the Committee on Public Accounts (2006-2008).

The Committee considered and finalised this Report at the meeting held on 3rd June, 2015.

Thiruvananthapuram,
30th June, 2015.

DR. T. M. THOMAS ISAAC,
Chairman,
Committee on Public Accounts.

REPORT

This Report deals with the Action Taken by Government on the recommendations contained in the 46th Report of the Committee on Public Accounts (2006-08).

The 46th Report of the Committee on Public Accounts (2006-08) was presented to the House on 17th March, 2008. The Report contained 33 recommendations relating to various departments. Government were addressed on 16th April, 2008 to furnish the Statement of Action Taken on the recommendations contained in the Report and the final copies were received on 2nd June, 2014.

The Committee considered the Action Taken Statements at its meetings held on 18-8-2009, 18-11-2009, 6-1-2010, 17-2-2010, 18-8-2010, 26-9-2012 and 20-8-2014. The Committee was not satisfied with the Action Taken by Government on the recommendations in Sl. Nos. 5, 13, 17, 27, 29, 30 and 33 (Para Nos. 18, 40, 53, 97, 99, 100 and 103) and decided to pursue them further. Such recommendations, replies furnished thereon and further recommendations of the Committee are included in Chapter I of this Report.

The Committee decided not to pursue further action on the remaining recommendations in Sl. Nos. 1, 2, 3, 4, 6, 7, 8, 9, 10, 11, 12, 14, 15, 16, 18, 19, 20, 21, 22, 23, 24, 25, 26, 28, 31 and 32 (Para Nos. 2, 15, 16, 17, 32, 33, 34, 35, 36, 37, 38, 50, 51, 52, 63, 64, 65, 66, 67, 76, 77, 78, 79, 98, 101 and 102) in the light of the replies furnished by Government. The recommendations of the Committee and the action taken by Government are included in Chapter II of this Report.

CHAPTER I

RECOMMENDATIONS IN RESPECT OF WHICH ACTION TAKEN BY GOVERNMENT ARE NOT SATISFACTORY AND WHICH REQUIRE REITERATION

FINANCE (STREAMLINING) DEPARTMENT

Recommendation

(Sl. No. 5, Para No. 18)

1.1 The Committee requires the Finance Department to intimate whether the balance amount retained by Kerala Science and Technology Museum in the PD account have been surrendered and if so the details be furnished without delay.

Action Taken

1.2 The Director, Kerala Science and Technology Museum has been requested to intimate whether the balance amount retained in the PD account

has been surrendered. Director has informed that the PD account has been closed and the balance of ₹ 35 lakh has been utilised. Regarding the date of closure of the PD account, the Director has informed that the relevant documents has been handed over to Vigilance and Anti Corruption Bureau in connection with Vigilance Case No. 13/99 and the same have been submitted to the Vigilance Court where the Vigilance case number 13/99 is under trial. Only on receipt of the documents from Vigilance Court the date of closure of PD account and the amount recouped from the above closure can be found out.

Further Recommendation

1.3 The Committee opined that as per the guidelines of the Court photocopy of files should be kept in the department before handing original files to Vigilance Department. The Committee strongly recommended to take strict disciplinary action against the official who committed serious lapse in this matter.

Recommendation

(Sl. No. 13, Para No. 40)

FINANCE (BUDGET WING-K) DEPARTMENT

1.4 The Committee observes there were serious lapses on the part of Public Works and Irrigation Departments in preparing budget estimates. The estimates they prepared were either far in excess of requirements or far below the final expenditure. This was due to the fact that the requirements in the Department were not accurately assessed while preparing budget estimates. Expenditure were also incurred by the Departments without budget provision. Even though supplementary grants are to be obtained only in unavoidable circumstances, the supplementary grants received under many heads shows unnecessary or excessive as either the whole or substantial portion of the grants remained as savings. All these point towards the failure on the part of the Finance Department which is the controlling body in the financial aspects of the State, to keep a close watch on the financial misdeeds of Administrative Departments. The Committee viewed this seriously and urges the Finance Department to forward a detailed report regarding the action taken to curb the irregularities pointed out by audit in Para 2.4.

Action Taken

1.5 Government have seriously looked into the irregularities noticed in the expenditure and budgetary control in Public Works and Irrigation Departments as observed in audit. One of the main causes of poor budgetary management in Public Works Department and Irrigation Department was the

accumulating arrears in respect of payment of work bills of contractors. So the primary task of the Government was to restrict the unhealthy accrual of pendency in payment of work bills. It was observed that unrestricted issue of Administrative Sanctions regardless of the available budget provision has been the main reason for the accrual of pending bills over the years. The powers exercised by Public Works Department and Irrigation Department officials in the matter of sanctioning tender excesses also was causing cost escalation of works undertaken. Increasing trend of pending bill payments and lack of consolidated data on committed liabilities made accurate estimation of committed expenditure almost difficult, thereby making budget estimates unrealistic.

With a view to arrest this phenomenon, Government have taken action on the following lines:

(a) As the practice of giving Administrative Sanctions in an unrestricted manner without reference to resource availability/budget provision was to be discontinued, Government adopted a policy by which the extent of Administrative Sanctions that can be issued in a financial year would be limited to 150% of the available budget provision

(b) Schedule of Rates (SoR) for preparation of estimates was decided to be revised every year so that a revised SoR comes into force on 1st April every year. By this chances of cost escalation due to revision of estimates during the course of execution of the work and tender excess are minimised. Pursuant on this policy new SoRs came in force w.e.f. 1-4-2007, 1-4-2008 and 1-4-2009.

(c) It was stipulated that no work should be tendered unless 90% of the land required is available with the implementing department.

(d) A total ban on departmental execution of works and waiver of tender clause was imposed except in respect of works in the context of VIP visits and natural calamities.

(e) The limits prescribed for sanctioning tender excess for various works by the Chief Engineer, Superintending Engineer and Executive Engineer were reduced to a maximum of 15% with a view to reduce the chances of cost escalation on account of tender excess being sanctioned indiscriminately vide G.O. (P) No. 303/07/Fin. dated 11-7-2007.

(f) A minimum budget provision of 20% of the estimate amount is being insisted on for tendering any work.

(g) The system of issue of Letter of Credit for payment of work bills was computerised with a view to streamlining the process of issue of

Letter of Credit observing a State-wide seniority of pending bills. At present a Web based management information system is operational, by which a centralised database of pending bills under different sectors is being built up. This will enable the Departmental officers to effectively plan and execute works and exercise expenditure and budgetary control effectively.

(h) Due to concerted efforts made by State Government in the past few years, the arrears in respect of work bills of contractors in Public Works and Irrigation Departments have been fully eliminated. As of now, there is no work bill pending payment in the Public Works Department and Irrigation Departments.

As a result of the measures taken as above, Government is in a better position now to have a proper assessment of fund requirement in Public Works Department and Irrigation Departments and to prepare realistic budget estimates. This is also enabling Government to exercise proper expenditure and budgetary control in these departments.

In the areas of budgetary control and budget execution, Finance Department has time and again issued instructions to all controlling officers including those in Public Works Department and Irrigation Departments emphasising the need for proper and effective action on appropriation control over expenditure, timely reconciliation of accounts, judicious and accurate estimation of supplementary grants etc. as detailed below:

(i) Circular No. 86/03/Fin. dated 29-10-2003

Instruction on avoidance of excess expenditure over Voted Grant/Charged Appropriation.

(ii) Circular No. 37/2005/Fin. dated 23-6-2005

Instructions on proper reconciliation of accounts by departments and avoidance of excess expenditure over Voted Grant/Charged Appropriation

(iii) Circular No. 58/2006/Fin. dated 5-12-2006

Instructions on control over public expenditure by the Executive

(iv) Circular No. 32/2009/Fin. dated 23-4-2009

Guidelines on seeking Supplementary Grants

(v) Circular No. 34/2009/Fin. dated 30-4-2009

Instruction on proper and speedy reconciliation of accounts and finalisation of Appropriation Accounts and Finance Accounts.

(vi) Circular No. 59/2009/Fin. dated 23-7-2009

Instruction on reconciliation of figures of expenditure by departments and avoidance of excess expenditure.

The controlling officers in Public Works and Irrigation Departments are bound to adhere to these instructions scrupulously. Violation, if any coming to the notice of Government is being closely followed up for rectification wherever necessary and avoiding recurrence of such irregularities in future.

Further Recommendation

1.6 The Committee observed that similar reply had been furnished earlier and pointed out that even though Finance Department has been issuing Circulars from time to time, the departments are in a mood to defy them.

Recommendation

(Sl. No. 17, Para No. 53)

FISHERIES & PORTS (C) DEPARTMENT

1.7 The Committee finds in spite of release of 11.70 crore as Government of India assistance as per Tenth Finance Commission's recommendations for the construction of Fisheries roads in the State, the Fisheries Department could not achieve the targeted 260 km. road work. They could not utilize the full amount allotted for the purpose and achieved only 65% of the work. The main reason adduced for the shortfall was the non-finalization of work contract. The observation in the audit report shows the callous manner with which the Fisheries Department approached a scheme of Central assistance and its implementation in the State. The Fisheries Department entrusted the construction work of the Fisheries small roads with the PWD and Harbour Engineering Department who could not carry out the work on account of difference in the rate of unit cost of work. The rate of PWD was ₹ 9 lakh/km. whereas the proposed rate was ₹ 4 lakh/k.m. and hence shortfall in the achievement. The Committee opines that had the work of the Fisheries roads been entrusted to Panchayat and local bodies who had a successful track record in the front, the roads would have been a reality. The Committee also finds that there was no effective mechanism of monitoring the utilization of funds in the Fisheries Department. Hence the Committee recommends that construction of small Fisheries roads should be entrusted to Panchayats and steps should be taken to avoid recurrence of such lapses in future in the Department.

Action Taken

1.8 The fishery roads and drinking water supply scheme were entrusted to Harbour Engineering Department as per G.O. (Rt.) No. 406/98/F&PD dated 29-9-1998 and G.O. (Rt.) No. 254/99/F&PD dated 25-5-1999. Initially, the works were entrusted to Public Works Department. As no considerable progress was shown, the Government have decided to arrange the remaining works through Harbour Engineering Department. Under Tenth Finance Commission award, 268 numbers of roads were on the approval list. The Harbour Fisheries roads and the progress report (district-wise) of fisheries roads in the Tenth Finance Commission format is appended.

Regarding the recommendation of the Committee, it is stated that the works were delayed due to the lapses from PWD in the arrangement of works and not due to the fault of Harbour Engineering Department. The works taken up by Harbour Engineering Department under the scheme is still in better condition.

Further Recommendation

1.9 The Committee observed that the Government had not furnished a clear reply to the Committee's recommendation that the work of small fisheries roads should be entrusted to Panchayats. The Committee appraised that had the work been entrusted to Panchayats, a better progress could have been achieved in such works.

Recommendation

(Sl. No. 27, Para No. 97)

1.10 The Committee finds all the departments have constituted internal audit cells as per the directions of Finance Department. The Committee requires the Finance Department to forward a department-wise break up of the cases of misappropriation, loss, shortage of cash, etc. detected during the last five years by the Internal Audit cells of the departments. The year-wise details of internal audit reports (commencing from 1999-2000), the action taken by the departments on the reports and the follow-up action taken by Finance Department on the above cases should also be intimated to the Committee.

Action Taken

1.11 Necessary directions have been given to all Heads of Departments and District Level Officers, vide Government Circular No. 6/2009/Fin. dated 2-2-2009 to prepare and furnish the details of the cases of misappropriation, loss, shortage of cash detected during the last five years by

the Internal Audit Wings and AG's Audit. A special team from the Finance (IAC) Department has conducted district-wise visits to all District Level Officers to collect the above details. The Consolidated Department-wise Audit objections in respect of Accountant General and Internal Audit Wing up to 31-12-2008, statement on cash misappropriation, Loss, Shortage etc. Detected on the Audit of AG and IAW during the last five years and year-wise details of Internal Audit Reports on various departments are appended. Moreover all departments have given instructions to initiate speedy action to recover the loss sustained to Government through misappropriation of cash etc. Finance Department also proposes to conduct half yearly meeting of district level officers of all departments in all districts to monitor and evaluate the progress of recovery in future.

Further Recommendation

1.12 The Committee pointed out that the Government reply was silent on the details of recovery of money and it recommended to speed up the recovery process.

HEALTH & FAMILY WELFARE (P) DEPARTMENT

Recommendation

(Sl. No. 29, Para No. 99)

1.13 Regarding the misappropriations in Primary Health Centre, Chempumpuram and Kulathupuzha, the Committee desires to know whether responsibility has been fixed in the two cases and the amount recovered from the delinquents.

Action Taken

1.14 Regarding the CH Centre, Chempumpuram, the responsibility has been fixed against Dr. Nizar, Assisant Surgeon (Medical Officer), Dr. Vinu, Assistant Surgeon (expired) and Shri Paul, U.D. Clerk (Retd.) and the Liability is fixed as ₹ 11,666, ₹ 1,896 and ₹ 21,602 respectively. The amount due from Shri Paul, U.D. Clerk has already been recovered. The amount due from Dr. Nizar is not recovered so far, since he is on unauthorized absence with effect from 21-8-2004. In the case of PH Centre, Kulathupuzha, the inspection team of Directorate of Health Services detected the liability of ₹ 77,558 as against the

reported liability of ₹ 1,86,722 by the audit team of District Medical Officer and the responsibility is fixed against Shri C. Omanakuttan, U.D. Clerk and the amount has already been recovered.

Recommendation

(Sl. No. 30, Para No. 100)

1.15 Regarding the irregularities like the issue of time expired drugs to patients, idling of equipments, stocking of slow moving drugs etc. Pointed out in the stores verification report of one Women and Children Hospital and two Medical College Hospitals, the Committee expresses its displeasure to see that no action has been taken in this regard by the Department. Hence the Committee recommends for an urgent action to be taken in the matter and furnish the details to the Committee.

Action Taken

1.16 Proper follow-up actions were carried out on the store verification reports. Usually, the reports are forwarded to the Institutions concerned and their reply is scrutinised by the Assistant Director, Pharmacy Services and Additional DHS (Medical). Liabilities will be fixed to each officer concerned and the same will be recovered from them. The store verification report of W&C Hospital and Medical College Hospitals were also forwarded to the institutions and following actions were taken on the reports.

W&C Hospital, Thiruvananthapuram: Verification was conducted during 5-9-2000 to 14-9-2000. The report was forwarded to Superintendent, W&C Hospital, Thiruvananthapuram dated 27-9-2000. The preliminary reply was received and as per Government Letter No. 50116/E2/04/H&FWD dated 16-11-2004, the objections were dropped.

Medical College Hospital, Thrissur: A sum of ₹ 25,044 (Rupees Twenty Five thousand and forty four Only) was fixed as liability of Shri C. N. Pushkaran, Store Superintendent, and the said amount was recovered from his DCRG by the Sub Treasury Officer, North Paravoor, Ernakulam on 18-2-2006. A sum of ₹ 30,188 was fixed as liability of Shri P. R. Raveendranath, Store Superintendent, and the said amount was recovered from his DCRG by the Sub Treasury Officer, Chalakkudi, Thrissur on 27-9-2004.

A sum of ₹ 15,357 was fixed as liability of Smt. V. K. Sujatha, Store Superintendent and the said amount was recovered from her DCRG by the Sub Treasury Officer, Chalakkudi, Thrissur on 27-7-2005.

Medical College Hospital, Kozhikode (I.M.C.H., Kozhikode): No major offences were found during verification. Minor objections were dropped considering the reply of the concerned authorities.

Further Recommendation

(for Para Nos. 99 & 100)

1.17 The Committee directed the department to initiate disciplinary action also against the delinquents in similar cases.

Recommendation

(Sl. No. 33, Para No. 103)

1.18 In the light of the audit para the Committee desires to be informed whether the Internal Audit Wings of various departments have been directed to clear the pendency in respect of inspection reports of Accountant General. The action taken in this regard should be intimated to the Committee without delay.

Action Taken

1.19 All the Heads of Departments and District Level Officers have been given strict directions to clear the pendency of audit paras of both the Accountant General and Internal Audit Wings vide Government Circular No. 32/2005/Fin. dated 10-6-2005 and latest in Circular No. 6/2009/Fin. dated 2-2-2009. Finance (IAC) Department has scheduled a special drive in three time bound phases for the speedy settlement of audit objections. As the first phase, this Department has collected the details of pending audit paras on the audit reports of both the Accountant General, and the Internal Audit Wings for the period up to 31-12-2008. The Consolidated Department-wise details of Audit pendency in respect of Accountant General and Internal Audit Wing up to 31-12-2008 and cash misappropriation, Loss, Shortage etc. detected during the Audit of AG and IAW during the period of last five years are appended herewith for onward transmission to Legislature. Appropriate follow-up action will be initiated towards the timely clearance of pending audit paras on war foot basis in the 2nd and 3rd phases of the special drive. The year-wise abstract of pendency of internal audit will be forwarded to all departments with direction to furnish quarterly statement on the progress of audit clearance.

Further Recommendation

2.20 The Committee suggested that the cases of cash misappropriation detected during the Audit of Accountant General should be corrected at the stage of Audit inspection itself.

CHAPTER II

**RECOMMENDATION IN RESPECT OF WHICH THE COMMITTEE
DOES NOT DESIRE TO PURSUE ACTION IN THE LIGHT
OF THE REPLIES FURNISHED BY GOVERNMENT****FINANCE DEPARTMENT****Recommendation**

(Sl. No. 1, Para No. 2)

2.1 The Committee understands in the light of the Circular issued by Finance Department, all the four Departments has furnished the details regarding the amount recovered as excess payment and the corrective measures taken by them directly to the Accountant General. Hence the Committee directs the Finance Department to compile the details regarding the amount recovered as excess payment by each department, details regarding pending cases if any (along with the Action Taken to recover the same) remedial measures taken etc. and intimate the same to the Committee without delay.

Action Taken

2.2 The Head of Departments of Rural Development, Revenue, Public Works and Education were directed to take urgent steps to recover the excess drawal due to the irregular fixation of 1988 Pay Revision Order. Finance Department convened Audit Monitoring Committee meetings at regular intervals of time with Head of the Departments and the Apex Committee Meeting also convened by Chief Secretary to review the pendency of audit paras and the action to be taken to settle the paras. Strict instructions have been given to all Head of the Departments to recover the excess drawal of irregular fixation of pay on the basis of pay revision orders by issuing Circular No. 12/13/Fin. dated 30-1-2013 (copy attached).

2.3 Out of the total number of 489 cases amounting to the recovery of ₹ 14.11 lakh, an amount of ₹ 11,16,646 has been recovered which include write off cases involving death of the employee. In General Education Department, out of the total amount of ₹ 7.64 lakh to be recovered from 293 cases, an amount of ₹ 4,69,646 has been recovered. The Director of Public Instructions has reported that ₹ 2,94,354 is pending recovery, however in those cases whereabouts of the persons are not known at this distance of time.

2.4 Since major portion of the excess drawal has been recovered and taking into account the difficulty in recovering the cases in which more than 25 years has elapsed and the whereabouts of the employees are not known

further action in this regard may be dropped. Copy of the details of employees and the amount to be recovered is attached.

Recommendation

(Sl. No. 2, Para No. 15)

2.5 The Committee notes from the audit observation even though codal provisions warrant the closure of PD accounts at the end of each year, the same was not complied with by any of the drawing and disbursing officers who had operated the nine PD accounts in the various Administrative Departments. In addition, the accounts were continued to be operated even after the close of the year in violation of the provisions. The Committee also notes with displeasure the fact that the balances in the individual PD/TP accounts have not been reconciled with the departmental accounts as envisaged in the Kerala Financial Code. Even though Finance Department had issued Circular instructions in the matter, its compliance was not being monitored properly. Hence, the Committee demands the Finance Department to intimate the action taken by it to ensure the compliance of the Circular instructions by various departments. The Committee would also like to be appraised whether the balances in the individual PD/TP accounts have since been reconciled with the departmental figures and whether the same is kept up-to-date. The action taken against the officers for diversion of funds should be intimated to the Committee along with the details regarding the total amount recovered from various departments on account of surrender of TP accounts.

Action Taken

2.6 (a) The Director of Handloom & Textile has informed that the accounts in TP&PD have been reconciled with the departmental figures.

(b) The Principal, Homeo Medical College, Thiruvananthapuram, has informed that the departmental figures as on 31-3-1998 have been reconciled with the treasury accounts and certificate obtained on 11-8-2009.

(c) The Director of Fisheries has informed that the departmental figures have been reconciled with the treasury accounts.

(d) The Superintendent, General Hospital, Thiruvananthapuram has informed that the departmental figures have been reconciled with the treasury accounts.

As regards the diversion of funds the Director of Agriculture (S.C. Unit) has informed that as per the guidelines issued by Government of India, 10% of the project cost is set apart for meeting the establishment and Management cost. Accordingly the expenditure towards the office expenses and travelling

expenses of the implementing officers fully engaged in the implementation of National Watershed Development Programme for Rain fed Areas (NWDPR) were met from this provision under establishment/management cost during the plan period. As per the guidelines of Government of India installing AC in the office of the Agricultural Production Commissioner, who was the chairman of State Level Implementing Committee for NWDPR and conducting of agricultural fairs and other training programme are permissible under the component – Establishment & Management cost.

2.7 Regarding the amount recovered on account of surrender of TP accounts, the Director of Treasuries vide Letter No. H3/4316/08 dated 20-5-2009 has informed that an amount of ₹ 19,63,49,280 which was deposited in the TP account by Department/Departmental Officials has been credited to Suspense Head. Vide G.O.(P) No. 189/09/Fin. dated 15-5-2009 orders have been issued to credit back the amount to the minor head '911-Deduct Recoveries of over payments' below the relevant Major Head of account.

Recommendation

(Sl. No. 3, Para No. 16)

2.8 Viewing seriously the practice of drawing funds in advance of requirement and depositing it in PD/TP accounts, the Committee opines that such instances should be curbed at any cost. The Committee also understands that no action had been taken by the Finance Department compelling the administrative departments to surrender their unspent balance in the TP accounts. It is disgusting to note that the Departments were asking time extension for surrender of funds without giving any valid reasons. The Committee opines that extension of time should not be allowed in any case. The Committee recommends that an enquiry should be conducted in the matter and stringent action be taken against the officers who have failed to surrender the balance amount inspite of repeated directions by the Finance Department. The Department should also evolve a system to monitor the timely settlement of PD accounts held by various departments.

Action Taken

2.9 GO. (P) No. 330/09/Fin. dated 10-8-2009 has been issued directing all departments/departmental Officers to surrender the funds which are deposited in TP. accounts, without utilising the money for the purpose for which it was sanctioned within 31-10-2009. Orders were given to all Head of Departments to ensure that the amounts held in deposit accounts are expended by all the Drawing and Disbursing Officers in due compliance with the existing rules and regulations. The Internal Audit wings of all departments were directed to avert diversion of funds by departmental officers and to ensure that funds are utilised only for the purpose for which they are sanctioned.

2.10 Director of Fisheries, Managing Director, Matsyafed, Director of Handloom and Textile, Director of Public Instruction, Director, Social Welfare Department, Managing Director, Coirfed, Managing Director, Hantex, Chief Executive Officer, Vegetable and Fruit Promotion Council, Director, Animal Husbandry and Director of Mining and Geology, mentioned in the Audit Para 2.4 of the Comptroller and Auditor General Report for the year ended 31 March, 1997, were requested to intimate whether TP account maintained by them have been closed and the unspent balance surrendered to Government. Out of this the Director, Animal Husbandry Department has informed that TP account 1392 is maintained by Kerala State Veterinary Council and has requested permissible for continuing the operation of the TP account, since it is not a Government Department. Remaining nine Head of Departments have reported that the amount held in TP account have been utilised and the account closed.

2.11 Circular No. 25/09/Fin. dated 17-3-2009 has been issued with directions to Head of Departments to close the PD accounts unclaimed for more than 3 years and also to intimate the present status of PD accounts operated by them including date of opening, last transaction, purpose of opening, balance of fund etc.

Recommendation

(Sl. No. 4, Para No. 17)

2.12 Since it is highly irregular to transfer the unspent balance of central assistance to the treasury, the Committee directs the Finance Department to take necessary steps to permit the departments to draw the same so that it can be fully utilised for the schemes for which it was sanctioned and furnish a detailed report regarding the matter to the Committee.

Action Taken

2.13 (1) Director of Handloom and Textiles reported that the amount of ₹ 16.80 lakh received as central assistance for implementation of Health Package Scheme for handloom weavers was sanctioned as per Order No. 20/6/93 DCH/Proj. dated 3-2-1995 and the whole amount had been utilised for the purpose it was sanctioned. Further the amount of ₹ 55 lakh received during 1995-96 was sanctioned as per Order No. 20/6/93 DCH/Proj. 1 dated 29-3-1996 and the whole amount had been utilised and the utilisation certificate had been sent to DCH as per Letter No. HL/C 10/2951/98 dated 14-1-2000.

(2) The central assistance of ₹ 10.30 lakh received for the implementation of Animal Husbandry Extension Programme was drawn vide FVC bill 256/96-97 and deposited in TPA 1074. Out of this ₹ 7.60 lakh was disbursed to District Animal Husbandry Officer, Thiruvananthapuram on 23-10-1997 for Building and Land Development of District Livestock Farm, Kudappanakunnu. Out of the balance amount ₹ 10,000 each was disbursed to District Animal Husbandry Offices of Kottayam, Thrissur, Alappuzha, Idukky, Palakkad, Malappuram and Kozhikode and ₹ 70,000 each to Livestock Management Training Centre (LMTC), Kudappanakunnu and LMTC, Aluva and ₹ 60,000 to LMTC Mundayad for conducting training/workshops. All the funds placed in TP Account have reportedly been fully utilised and no lapse has occurred in the implementation.

(3) The Principal, Homeo Medical College, Thiruvananthapuram has informed that out of ₹ 42.62 lakh received during 1991-97, ₹ 18.88 lakh has been utilised for wages of Guest Lecturers, allowances to PG students, purchase of machinery & equipments etc. The TP account in which central assistance was deposited has been closed as per direction vide G.O. (Rt.) No. 3721/03/Fin. dated 31-3-2003 and the balance amount transfer credited to Spl. TSB a/c No. 12554 opened for the purpose. An unspent balance of ₹ 4,83,381 is outstanding in this account as on 4-5-2009. This amount will have to be refunded to Government of India.

(4) The Principal, Medical College, Thiruvananthapuram reported that the amount of ₹ 8,81,950 received as central assistance for setting up of Regional Institute of Ophthalmology has been deposited in TPA 3650. Out of this ₹ 15,075 was expended towards telephone connection to Director's Office. Expenditure on setting up of the Regional Institute of Ophthalmology was met from the budget allocations made in the State budget and hence the balance in the TP account largely remained unspent. The Director, Regional Institute of Ophthalmology has reported that the balance amount in the TP account was not utilised for want of specific guidelines and the same has been surrendered to Government account on 12-7-2010.

(5) Director of Sports & Youth Affairs has informed that out of ₹ 50 lakh received as Central assistance for establishment of Sports Development Project Area, 6 lakh was released to Kollam Municipality for stadium and Sports Complex at Kollam in 1982 and 1987. From the balance of ₹ 44 lakh, an amount of ₹ 30.40 lakh was released to Kollam Municipality for construction of Girls Hostel at Kollam and an amount of ₹ 13.60 lakh to District Collector, Kollam for this purpose. The utilisation Certificate for ₹ 21,98,157.91 and ₹ 13.6 lakh has

been so far received from Kollam Municipality and District Collector, Kollam. Director, Sports and Youth Affairs has been directed to furnish the utilisation certificate for the balance amount.

(6) Commissioner of Rural Development has informed that the Centrally Sponsored Scheme Fund which was released for the Scheme Ganga Kalyan Yojana was not implemented due to the operational difficulties faced by the State. Subsequently Government of India launched Swarnajayanthi Grama Swarozgar Yojana (SGSY) by restructuring and merging of six ongoing programmes including Ganga Kalyan Yojana. The funds received under the scheme 'GKY' was pooled under SGSY scheme and were utilised for implementing SGSY in accordance with the new guidelines issued by Government of India.

(7) The Director of Fisheries has reported that the amount of ₹ 140 lakh received as central assistance for implementation of Drinking Water Supply Scheme in fishermen villages was kept in TP a/c for being transferred to the implementing agencies. Subsequently it was decided that the scheme would be implemented by the District Officers of Department through Local Self Government Institutions. The central assistance of ₹ 140 lakh was then released to 8 District Officers viz. Thiruvananthapuram, Kollam, Alappuzha, Thrissur, Malappuram, Kozhikode, Kannur & Kasaragod for implementing the scheme through Local bodies. The District Officers have released the amount to local bodies and utilisation certificate has been obtained from all the 8 districts.

Recommendation

(Sl. No. 6, Para No. 32)

2.14 The Committee finds no justification for the retention of unspent balance of ₹ 2.93 crore in the PD account administered by the Director of Scheduled Castes Development Department and opines that such failures are unjustifiable. Hence the Committee requires the Finance Department to intimate whether the balance amount has since been adjusted.

Action taken

2.15 The Director, Scheduled Castes Development Department vide letter dated 25-9-2009 has informed that they were maintaining only TP account and no PD account is administered by the Director. The unspent balance in the TP account has already been refunded to Government which includes ₹ 2.93 crore also.

Recommendation

(Sl. No. 7, Para No. 33)

2.16 Since the Committee understands the officers who were operating the TP accounts 176,1170 and 62 had failed to take any action to adjust the amounts even after retaining it for a period ranging from two to four years, the Committee directs the Finance Department to take appropriate action in this regard and forward a detailed report regarding the action taken to adjust the amounts in the above TP accounts.

Action Taken

2.17 (a) Director, Scheduled Castes Development Department vide letter dated 20-6-2009 has informed that balance in TP account 176 maintained by the Director has been refunded to Government vide Chalan No. 168 dated 7-10-2005.

(b) Assistant Director, National Savings has informed that the unspent balance received towards Cancer Care Fund has been surrendered to Government. The Assistant Director, National Savings has also informed that the amount received towards District Development Fund has been utilised and the balance amount has been forwarded to the Director, National Savings through crossed Cheque.

(c) District Collector, Wayanad has informed that the balance amount in the TP account 62 has been refunded under the head of account 2053-00-911-Refunds and the account has been closed.

REVENUE DEPARTMENT**Recommendation**

(Sl. No. 8, Para No. 34)

2.18 The operation of more than one TP account simultaneously by an officer in violation of Government instructions is viewed seriously by the Committee. Hence the Committee urges the Revenue Department to inform the present position of TP account in question and the details of the disciplinary action taken against the officers who violated the Government Instructions, as pointed out by Audit.

Action Taken

2.19 The TP Account Nos. 394, 395, 396, 406 were closed on 26-7-2003 and T P Account No. 62 was closed on 31-8-2005.

TP Account No. 1383

Account No. 1383 was opened during the year 1993-94 for crediting the funds received from Government for natural calamity relief works and making payment for the works. The reason for the huge unspent balance amount at the end of the year 1997-98 shown was that, Government allotted an amount of ₹ 20,08,514 on 27-3-1997 i.e., at the fag end of the financial year. As such, it was not possible to disburse the amount within a very short period of time and hence huge amount of balance remained unutilised at the end of the year.

The balance amount left in the Account at the end of the financial year 1998 was ₹ 1,38,48,771. The reason for such a huge balance is due to the fact that the Government vide their Letter No. 16952/SLMC/98/RD dated 31-3-1998 directed to transfer credit an amount of ₹ 1,36,85,583 to the TP Account No. 1383 from the Head of Account 2245-02-106-repairs and restoration of damaged roads and bridges. Since there was no time to process the bills within the short period of time, the amount could not be utilised.

However this amount was completely utilised in the succeeding years and the TP Account No. 1383 was closed subsequently.

TP—1807

The balance amount has been fully utilised for the scheme by March, 2003. The TP Account was closed subsequently.

TP Account No. 1523

Account No. 1523 being frozen account, the District Treasury Officer, Kollam as per the directions in G.O.(P) 294/05/Fin. dated 21-6-2005 closed the account and the balance amount of ₹ 29,38,780 was transfer credited to the Head of Account 2053-00-911 as per Sequence No. 912 dated 18-3-2006.

All the TP accounts operated simultaneously by the District Collectors were closed after full utilization of funds and there was no wilful negligence on the part of District Collectors concerned and there was no loss to the public exchequer. Further it is reported that care will be taken in future to abide by Government instructions issued from time to time. Hence the proposal to initiate disciplinary action against these officers may kindly be dropped.

Recommendation

(Sl. No. 9, Para No. 35)

2.20 The Committee could not get a satisfactory explanation for the diversion of funds of ₹ 1.56 lakh to the construction of a room and attached toilet in the District Collector's Bungalow, Kollam from the TP account (No.1383) held by him for repairs and restoration of damaged roads and bridges on account of natural calamities. Hence the Committee directs the Revenue Department to forward an explanatory note without delay.

Action Taken

2.21 Government have given Administrative Sanction for the repair of camp office building at an estimated cost of ₹ 1.50 lakh from the Head of account 2245-02-107 Repairs and restoration of damaged Government Office buildings. Repair of the camp office building attached to the District Collector's Bungalow, Kollam was carried-out during 1997 in the latter half of the financial year. The work was completed and the payment for the first and final bill was effected on 16-3-1998, i.e., at the fag end of the financial year. Payment for the bill was made from the Head of Account "2245-02-106-Repair and Restoration of Damaged Roads and Bridges" contrary to the Government Order. Since the bill had been submitted at the fag end of the financial year, there was no certainty that re appropriation proposal, if moved, could have been got passed in time. Hence it is presumed that the then District Collector ordered to effect the payment from "2245-02-106-Repairs and Restoration of damaged roads & bridges" reckoning the possibility that non-payment to contractor who executed the work duly authorised by Government Order would have led to an unpleasant situation.

The fund diversion had not adversely affected execution or payment of any work under the particular Head of account during that Financial Year. The action of the then District Collector, was in good faith, though financial impropriety is involved in it. Government will take effective action to avoid such violations in future.

FINANCE DEPARTMENT

Recommendation

(Sl. No. 10, Para No. 36)

2.22 Viewing seriously on the payment of interest to balances in TP accounts held by 5 officers (as pointed out in para 2.8.9) against Government directions, the Committee desires to know whether any action has been taken

against the delinquents and if so, the details be made available within two months of presentation of this report.

Action Taken

2.23 The Director of Treasuries vide D.O. letter dated 10-7-2009 has informed that the Treasury Officers had recovered the interest credited on balance in TP Account. 1074, 1402, 123, 984 & 604 in time and hence no action is pending against them.

Recommendation

(Sl. No. 11, Para No. 37)

2.24 The Committee wants to know whether the balance of the "Special Central Assistance to Special Component Plan" received by District Collector, Kasaragod has been fully utilised for the purpose for which it was received.

Action Taken

2.25 The District Collector, Kasargod vide D.O. letter dated 8-4-2009 has informed that an amount of ₹ 1.50 lakh being the allotment received towards 'Special Assistance to Special Component Plan' has been fully surrendered.

Recommendation

(Sl. No. 12, Para No. 38)

2.26 Regarding para 2.8.11, the Committee desires to know whether the unutilised balances in the PD account held by Assistant Conservator of Forests, Social Forestry Division, Kollam and the TP Account held by Principal Agricultural Officer, Malappuram have henceforth been refunded to Government.

Action Taken

2.27 (a) The Assistant Conservator of Forests vide letter dated 18-4-2009 has informed that the entire balance amount of ₹ 18,73,180 in account No. 1134 has been transfer credited to Government and was accounted by Accountant General under the major head 2505 on 2/01.

(b) The Principal Agricultural Officer, Malappuram vide letter dated 5-6-2009 has informed that an amount of ₹ 64,64,697 has been expended till 7-12-2005 and the balance amount of ₹ 12,11,226 has been refunded on 9-12-2005. Hence there is no balance in the TP Account No. 380.

HOME DEPARTMENT**Recommendation***(Sl. No. 14, Para No. 50)*

2.28 The Committee notes during the examination of the Audit observation 3.8 on the funds received under Tenth Finance Commission for the construction of building for Kerala Police Academy at Trichur, that the 1st stage of the construction of the building has been completed. The Committee would like to know the present position of the remaining stage of the construction of the building of the Kerala Police Academy.

Action Taken

2.29 The present position of the remaining stage of the construction of the building of the Kerala Police Academy are furnished below:

- (1) Construction of Auditorium
- (2) Gymnasium-cum-Indoor Training Centre
- (3) Aquatic Training Centre
- (4) Passing out Parade Pavilion
- (5) Construction of 100 Nos. Lower Subordinate Quarters
- (6) Police Hospital
- (7) Providing infrastructure facilities

Out of these, Construction of 100 Nos. Lower Subordinate Quarters and Police Hospital have been completed. The remaining construction works are at various stages as detailed below:

(1) *Construction of Auditorium*: This work was awarded to M/s Travancore Engineers and Contractors on 13-6-2005 for ₹ 76,05,358 at 21% above the estimate rate. Even though the agency executed agreement and started work the progress was very slow. Since the work was prolonging far beyond expectation, the Public Accounts Committee (PAC) at the meeting held on 4-8-2007 reviewed the situation and recommended to terminate the contract. The expenditure incurred on the work was ₹ 22,79,650. The contract was terminated on 26-11-2007 and the balance work rearranged at the risk and cost of defaulted Contractor at an estimate cost of ₹ 58,41,650. There was no response to the tender call invited first and hence re-tendered. The tender received as per the re-tender was at 99% above estimate rate. PAC at the meeting held on

20-2-2009 evaluated the situation and recommended to approve the tender at 99% above estimate rate quoted by the contractor, Shri Chandra Mohanan Pillai, B. The work was awarded on 7-3-2009 at the agreed PAC of ₹ 1,16,24,884 and is progressing well. The expenditure so far incurred on the above balance work is ₹ 22,91,463. The risk and cost amount assessed comes to ₹ 34,46,249 and the Chairman and Managing Director has taken steps to recover the amount from the contractor M/s Travancore Engineers and Contractors.

(2) *Gymnasium-cum-Indoor Training Centre*: The work was tendered and awarded to lowest tender M/s Travancore Engineers and Contractors on 14-6-2006. But there was inordinate delay on the part of the contractor in execution. PAC meeting held on 8-7-2007 reviewed the situation and recommended to terminate the contract. The expenditure incurred on the work was ₹ 33,24,807. The contract was terminated on 26-11-2007 and the balance work at an estimate cost of ₹ 74,63,000 was tendered for rearrangement at the risk and cost of defaulted contractor. But there was poor response to the tender calls invited first and hence re-tendered. Only one contractor Shri Chandra Mohanan Pillai, B. was responded to the re-tender with a quoted rate of 138% above estimate rate. By negotiation the contractor had reduced the rate to 132% above estimate rate. The PAC at the meeting held on 20-2-2009 had recommended to award the work at 132% above estimate rate. Accordingly the work was awarded on 30-5-2009 to Shri Chandra Mohanan Pillai, B. at 132% above estimate rate with an agreed PAC of ₹ 1,73,14,160. The site was handed over to the contractor on 9-7-2009. The work is progressing well. The expenditure incurred so far on the balance work is ₹ 39,23,979. The risk and cost amount assessed comes to ₹ 65,19,218 and the Chairman and Managing Director has taken steps to recover the amount from the contractor M/s Travancore Engineers and Contractors.

(3) *Aquatic Training Centre*: The work was awarded to M/s Travancore Engineers and Contractors on 22-6-2006 at 20% above estimate PAC of 84 lakh. Since the site proposed for construction was not suitable, the Director, Kerala Police Academy (KEPA) had selected another site. But Contractor was not willing for execution at the new site at the rate awarded to him and demanded 22% above the current schedule of rate. As the demand of the contractor was not admissible as per rules the contract was terminated, re-tendered and awarded on 26-3-2008 at 14% above the estimate rate of ₹ 121 lakh. The structure has been completed. Allied works such as filtration tank, pump room, dressing area, toilet and pipe laying works of water purification plant (mechanical part) are in progress. The expenditure incurred so far is ₹ 69 lakh.

(4) *Passing out Parade Pavilion:* This work was awarded on 17-11-2006 at 22% above estimate PAC of ₹ 41,02,308. Since the progress of work was not at par with the approved time and schedule the contract was terminated on 19-6-2008. The balance work was re-arranged at the risk and cost of the defaultered contractor and awarded on 31-3-2009 at 68% above the estimate PAC of ₹ 45,09,149. The work is now in progress. The risk and cost amount assessed comes to ₹ 16,42,670 and the Chairman and Managing Director has taken steps to recover the amount from the contractor Shri K. K. Muhammed.

(5) *Providing infrastructure facilities:* Action is in progress for providing infrastructure facilities such as fixing Traffic Training Boards and Signs, Traffic Training Park etc. The infrastructure facilities required for the Dog Training School has been constructed and completed on 30-8-2005.

Recommendation

(Sl. No. 15, Para No. 51)

2.30 The Committee understands in Jail Department, the work to be completed is the reconstruction of buildings for visitors at Sub Jail, Thiruvananthapuram. This even could not be carried out because of other construction works to be undertaken following the upgradation of the Sub Jail to District Jail. The Committee would like to be informed whether the technical problems have been sorted out and the work got completed.

Action Taken

2.31 The technical problems for the re-construction of building for visitors at District jail, Thiruvananthapuram have been sorted out and the construction works have been completed. The building is now being used as Interview Room/Visitors Room in the Jail.

Recommendation

(Sl. No. 16, Para No. 52)

2.32 The Committee is distressed to note that the construction of a Fire Station was abandoned due to non-availability of land and the fund allotted for the purpose was utilized for other purposes. The Committee opines that the diversion of funds received under 10th Finance Commission for the purpose of starting Fire Station was highly irregular action that should not have been taken by the Home Department. It should have been averted at any cost. The Committee therefore requires the Home Department to take necessary steps to retrieve the money and spend it for the purpose for which it was sanctioned. The follow-up action in this regard should be intimated to the Committee without delay.

Action Taken

2.33 The fund was allotted for the construction of Kanjirappally Fire and Rescue Station. But unfortunately land for the construction of the Fire Station could not be found out in spite of earnest efforts made by the department. Even now the department is trying to locate land for the construction of the building for Kanjirappally Fire and Rescue Station but of no avail. In the circumstances the fund earmarked for the same would have been wasted due to non-availability of land. It was in that circumstance the amount was put to use for the construction of another building. Necessary funds will be sanctioned as and when suitable land is obtained for the construction of Fire Station at Kanjirappally.

FINANCE DEPARTMENT

Recommendation

(Sl. No. 18, Para No. 63)

2.34 The Committee understands the fiscal liability of the State has been on the increase compared to the growth of state GSDP, Revenue Receipt and other sources. This is an unhealthy trend as it raises issue of its sustainability and against the fiscal norm that the fiscal liability of the state not only required to be stable in relation to GSDP, the average rate of interest on these liabilities should also be less than the rate of GSDP's growth. On the contrary, not only the fiscal liability of the State is increasing continuously, but the average interest spread which is positive is also now showing a declining trend. The persistence of this phenomenon adds fiscal risk to endanger the debt sustainability. Moreover, the net fund availability of the borrowed fund is also on the decline. To resolve the crisis, the Committee is informed that the Government is proposing a Debt Redemption Fund to be constituted after framing rules under the Kerala Fiscal Responsibility Act, 2003. Therefore, the Committee requires the Finance Department to intimate whether necessary rules have been framed under the Kerala Fiscal Responsibility Act, 2003 for the constitution of the Debt Redemption Fund and inform the present position whether the fund has been constituted.

Action Taken

2.35 The Debt sustainability indicators are on improving mode since 2004-05. Debt as a percentage of GSDP decreased from 38.81% in 2004-05 to 34.69% in 2008-09. Fiscal Deficit (FD) and Revenue Deficit (RD) as a percentage of GSDP have also decreased, during this period. The quality of FD is evident from the ratio of RD to FD. It decreased from 82.41% in 2004-05 to 58.48% in

2008-09. Debt as a percentage of Total Revenue Receipts has also reached below the bench mark level of 300%. It has decreased from 310.2% in 2004-05 to 255% in 2008-09. The average rate of interest is stagnating around 8% (8.65% in 2005-06 and 8.12% in 2009-10 BE).

In the year 2004, Government issued orders as per G.O. (P) No. 384/2004/Fin. dated 21-8-2004 constituting a Consolidated Sinking Fund (CSF), with the objective to utilize the fund as an Amortisation Fund for the redemption of the open market loans of the Government. The Scheme has undergone modifications vide G.O. (P) No. 222/2006/Fin. dated 22-5-2006, G.O. (P) No. 166/2007/Fin. dated 23-4-2007 and G.O. (P) No. 384/07/Fin. dated 23-8-2007 so as to include redemption of debt liability of the State Government including liabilities under Public Account. Accordingly the State Government has to contribute at the rate 0.5% of the outstanding liabilities of the previous year to the Consolidated Sinking Fund every year. The total balance to the fund as on 31-3-2009 is ₹ 754 crore.

Recommendation

(Sl. No. 19, Para No. 64)

2.36 The Committee notices Government continue to extend guarantee to the institutions even though RBI directed that it is not necessary for State Government to extend guarantee to the lending institution if these institutions offer adequate security by way of hypothecation of current assets for their borrowings. The Committee feels that it is highly irregular to extend guarantee to such institutions thereby imposing additional liabilities on the revenues of the State. Hence the Committee demands the Department to intimate whether Government continues to extend guarantee to such institutions disregarding RBI directions.

Action Taken

2.37 At present Government Guarantee is given not strictly based on assessment made with respect to current assets of the borrowing institutions for hypothecation. Usually the institutions having adequate current assets may not approach for Government guarantee because they have to pay Guarantee Commission of not less than 0.75% to Government as per the KCGG Act, 2003. Instead of Government guarantee, they might go for loan directly from the borrowing institutions. In certain cases, some financial institutions demand for Government guarantee, even if the borrowing institutions are ready to offer their own assets as security, which is against the RBI instructions. In such cases, Government is of the view that Government Guarantee need not be extended to those institutions which have adequate security to pledge.

Recommendation

(Sl. No. 20, Para No. 65)

2.38 The Committee feels Government should have assessed the repaying capacity of the loanee units before issuing guarantee. Failure to do so resulted in accrual of avoidable liability on the State. The Committee urges that the Finance Department should evolve an effective mechanism to assess the repayment capacity of the loanee units before issuing guarantee. Regarding the loss making units, the Committee is of the opinion that Government should extend guarantee only on the basis of a total revival package aimed to improve the financial status of the unit.

Action Taken

2.39 Government cannot insist that the Labour Oriented and Welfare Oriented institutions should function on profit basis similar to the case of those PSUs which are functioning purely on commercial basis. Accordingly the repayment capability of Labour Oriented and Welfare Oriented institutions cannot be compared at part with those institutions which are functioning on commercial basis. As all category of the institutions approach for Government guarantee, it is difficult for Government to restrict such guarantee purely on repayment capability alone, especially in view of the service rendered by these Labour/Service Oriented and Welfare Oriented institutions to the society. However, Government assesses the financial capability of the loanee institutions also before issuing guarantee. Regarding the loss making units, Government normally extends guarantee as part of restructuring and viable revival package for such units.

Recommendation

(Sl. No. 21, Para No. 66)

2.40 The Committee requires the Finance Department to furnish a detailed report regarding the action taken to revive Kerala Financial Corporation, without delay.

Action Taken

2.41 Kerala Financial Corporation was established in December 1953 under the State Financial Corporation's Act, 1951 to encourage, promote and aid industrialization in the State by providing financial assistance in the form of loans and advances to small and medium scale manufacturing units both for starting new industries and expansion and diversification of the existing industries.

With the liberalization policies set in motion in India since 1992 there have been dramatic changes in the policy environment governing the State Financial Corporation. The usual subsidized sources of funds like SLR Bonds etc. have been denied to SFCs and they have had to follow more stringent income recognition and provisioning norms prescribed by the Reserve Bank and SIDBI. This has raised the cost of capital of SFCs and given away better customers to commercial Banks. In addition, SFCs have been asked to increase their provisioning for doubtful loans. These policy changes have resulted in an accumulated loss of ₹ 105 crore over the last few years. This is the time when SMEs are themselves in need of greater support to re structure and to meet pressures from increased import and domestic competition.

In order to improve the working of the Corporation and turn it around, new initiatives were undertaken two years ago.

These included:—

- (i) Kerala Government made changes in the Board of Directors by inviting well known academic and professionals to serve on the Board.
- (ii) A number of loans that had become non-performing for more than 5 years (D 3 classification) were written-off from the Balance Sheet. This has brought down the net NPAs of KFC from 56% in 2005-06 to 28% in 2007-08.
- (iii) Many old loans that were non-performing were settled through a vigorous campaign of One-Time-Settlement (OTS). Special efforts were made to realize the past dues by setting up Task Forces in each district to pursue recoveries from old loans.
- (iv) The performance of the Corporation has been steadily improving over the years despite global economic slowdown and stiff competition from Commercial Banks and other Financial Institutions.
- (v) KFC has also expanded its lending activities by vigorously courting better customers, devolving greater power online managers (at the Branch as well as at the H.O.) and by selective campaigns. This has resulted in increase in sanctions from ₹ 121 crore in 2005-06 to ₹ 246 crore in 2007-08 and hopes to exceed ₹ 350 crore. Similarly, the disbursements of KFC have seen a quantum jump from ₹ 78 crore in 2005-06 to ₹ 187 crore in 2007-08.

- (vi) As part of diversification, KFC has entered into sale of mutual funds, Insurance products rating services, consultancy, training etc. KFC has also adopted ITI, Kozhikode to make it a Centre of Excellence in accordance with Central Government Plan.

Since KFC's growth plans and its ability to compete with commercial banks have been undermined by its narrow resource base and high cost of funds and the Balance Sheet carrying accumulated losses, the Corporation has been denied permission under the SFC's Act to borrow directly from the bond market, accept deposits or raise funds from commercial sources. The lending of KFC has been limited to its recoveries and small loan from SIDBI. Due to recent economic slowdown, Banks are reluctant to lend to SMEs. As a result more and more SMEs are approaching KFC and the KFC may also be required to assist the export oriented units.

In order to deal with this situation, KFC proposed to Government to restructure their Balance Sheet as provided in Section 4E of the SFCs Act with the hope that this will wipeout the losses from their Balance Sheet through offsetting the losses against their share capital. KFC is in need of adequate net worth to increase their borrowings and lending activity to the target of ₹ 600 crore. To achieve this objective KFC is in need of Government support to infuse capital which will help them to reduce the NPA below 10% by financial restructuring. The Corporation is of the view that this will help the Corporation to tap other source of funds like floating bonds to raise resources at cheaper rates, mobilize NRI deposits, with or without Government guarantee to assist the entrepreneurs and to industrialize the State of Kerala. In view of the improved performance and the realistic targets for the coming years, the Corporation requested to sanction an amount of ₹ 130 crore to be provided as share capital of the Corporation to clean up their Balance Sheet.

After examining the restructuring package proposed by KFC as detailed above, Government have provided an amount of ₹ 130 crore [vide G.O. (Ms.) No. 99/2009/Fin. dated 13-3-2009] to the Corporation for achieving financial health and better performance and the above mentioned restructuring package is now being implemented in KFC.

Recommendation

(Sl. No. 22, Para No. 67)

2.42 The Committee desires to know the steps taken by Government for maintaining centralised accounts of the guarantee commission to be collected from the beneficiary units and the follow-up action taken to ensure strict adherence to RBI direction in extending future guarantees.

Action Taken

2.43 As part of the maintenance and monitoring of Government guarantees detailed instructions were issued in G.O.(Ms.)No. 487/04/Fin. dated 16-10-2004 and circular No. 66/2007/Fin. dated 18-8-2007. All the Chief Executive Officers/Managing Directors were directed to furnish required details in the proforma prescribed for verification and monitoring. All the Administrative Departments/Chief Executive Officers/Managing Directors were directed to furnish periodical reports as on 1st April and 1st October of every year, in the prescribed formats to Finance Department, vide Government Circular No. 15/2009/Fin. dated 24-2-2009 (copies enclosed). Steps for developing a suitable software for monitoring and accounting Government Guarantees and remittance of Guarantee Commission with the assistance of NIC is also being taken. As most of the Departments are not regular in furnishing the reports in time despite the instructions in Circular No. 15/2009/Fin. dated 24-2-2009, Finance Department is insisting for the same while according sanction for providing/renewing Government Guarantee in each and every case.

HOME DEPARTMENT

Recommendation

(Sl. No. 23, Para No. 76)

2.44 The Committee understands construction works on 43 police stations are in progress and work on 11 police stations are yet to be started due to non-availability of land. The Committee desires to know whether sufficient land has been acquired and completed the construction of all the police stations as per the award of the Eleventh Finance Commission.

Action Taken

2.45 As per XI FCA, constructions of 100 Nos. of Police Stations were envisaged and the same was entrusted to KPHCC Ltd. Out of these, construction of 89 Nos. of Police Stations were already completed and handed over to Police Department and constructions of 7 Police Stations are nearing completion. Out of the remaining 4 Police Stations, hindrance free site were located for 2 Nos. and the process of awarding work is in progress. Hindrance free site were not yet located for the balance 2 Police Stations.

(a) Work in Progress (7 Nos.)

1. Pathanamthitta Police Station 95%
2. Kainady Police Station 50%

3. Vazhikkadavu Police Station
 4. Kundara Police Station
 5. Kadakkal Police Station
 6. Agali Police Station
 7. CBPS-Kollam.
- (b) To be tendered
1. Sreekrishnapuram
 2. CBSP, Kottayam
- (c) No site
1. Vilappilsala (Shifted from CBPS, Kannur)
 2. Perumpadappu

Recommendation

(Sl. No. 24, Para No. 77)

2.46 The Committee finds even though the target fixed was for the construction of rest rooms in 206 police stations, works in respect of 75 police stations could only be completed. Construction works were in progress in 45 police stations and works in respect of the rest of the police stations were yet to commence, as the contractors were not willing to take up minor works. Hence the Committee desires to know whether these works were entrusted to local contractors as part of the decision of the Government and whether constructions of full-fledged rest rooms in 206 stations have been completed. A detailed report in this matter should be furnished to the Committee.

Action Taken

2.47 Out of 206 Rest Rooms (full-fledged), 121 Nos. have been completed. Works is in progress at Chingavanam. Constructions of rest rooms are now carried out by clubbing with other construction works. Hence there is some delay in completing construction of rest rooms as desired.

Recommendation

(Sl. No. 25, Para No. 78)

2.48 The Committee is dissatisfied to note that even though sufficient equipments for conducting polygraph tests have been purchased, these equipments could not be put into use due to acute shortage of staff for

conducting the tests and the Department had failed to take effective steps to provide the required staff. This irresponsible attitude of the Department has defeated the very purpose for which equipments were purchased. Hence the Committee demands a detailed report from Home Department regarding the action taken to ensure sufficient number of staff in forensic laboratories. The Committee also urges the Department to take immediate steps to provide the required number of trained personnel for conducting polygraph tests either on deputation basis or by recruitment. The action taken in this regard should be intimated to the Committee without delay.

Action Taken

2.49 As per G. O. (Ms.) No. 87/08/Home dated 20-5-2008 an Assistant Director (Polygraph) was appointed in Forensic Science Lab, Thiruvananthapuram. He has undergone the necessary training in polygraph examination and a number of cases requiring polygraph tests were done in the laboratory since then. In addition, a Scientific Assistant (Polygraph) was also appointed and she has undergone '6' months training in Polygraph Examinations. Now all cases requiring Polygraph Examinations in Kerala State can be done in Forensic Science Laboratory, Thiruvananthapuram itself without delay.

Also as per G.O. (Ms.) No. 192/09/Home dated 30-11-2009, 24 new posts, in various category, have been created for proper functioning of the Forensic Science Laboratories in the State.

FINANCE DEPARTMENT

Recommendation

(Sl. No. 26, Para No. 79)

2.50 The Committee understands unardonable shortfall has occurred in convening meetings of State Level Empowered Committee during 2000-2003. The Committee desires to know whether SLEC is meeting every quarter as recommended by 12th Finance Commission and monitoring the utilisation of Grants.

Action Taken

2.51 As per the recommendation of 12th Finance Commission, State Level Empowered Committee was constituted vide G.O. (Ms.) No. 207/05/Fin. dated 7-5-2005. During 2005-2006 only a small sum of ₹ 5 crore was released as grants towards Maintenance of Forests, Releases of grants towards other sectors such as Heritage Conservation, School Education, Inland Waterways and Canals and Coastal Zone Management were made from 2006-2007 only. The details

regarding the meetings convened for monitoring utilisation in respect of 12th FC grants are as follows:

<i>Year</i>	<i>Date of meeting</i>
2006-07	3-7-2006, 22-9-2006, 1-2-2007
2007-08	15-5-2007, 15-11-2007, 24-3-2008
2008-09	4-7-2008, 18-11-2008, 19-1-2009
2009-10	22-6-2009

HEALTH AND FAMILY WELFARE DEPARTMENT

Recommendation

(Sl. No. 28, Para No. 98)

2.52 The Committee opines that the reasons attributed to the omission of 10 major auditee institutions in Health Department is not acceptable and hence desires to know whether these institutions have since been enlisted.

Action Taken

2.53 It is submitted that the 10 auditee institutions pointed out in the Audit Report are as follows:

1. Chief Food Inspector Office, Thiruvananthapuram
2. Mobile Vigilance Squad, Thiruvananthapuram
3. District Food Inspector Office, Thiruvananthapuram
4. NFCP Unit, Thiruvananthapuram
5. Secretariat Health Clinic, Thiruvananthapuram
6. M.L.A Hostel Health Clinic, Thiruvananthapuram
7. Water borne Disease Control Unit Airport, Thiruvananthapuram
8. Supervisory Medical Officer, ECG, Kumarapuram, Thiruvananthapuram
9. Offset Press, Thiruvananthapuram
10. State Health Transport Office, Thiruvananthapuram

As per G.O. (Rt.) No. 3561/2009/H&FWD dated 4-12-2009 of Health and Family Welfare (P) Department sanction has been accorded to enlist the above institution also under the Internal Audit Wing.

FINANCE DEPARTMENT**Recommendation**

(Sl. No. 31, Para No, 101)

2.54 The Committee would like to be apprised of the present position of the preparation of Internal Audit Manual decided by the Finance Department in consultation with other departments and in conformity with the best practices and standards prescribed by International Institute of Internal Auditors.

Action Taken

2.55 As per the recommendations of the PAC, Finance (IAC) Department has already prepared and issued a comprehensive and revised "Handbook of Guidelines on Internal Audit" in 2008. The Handbook has been distributed to all Departmental Internal Audit Wings and found highly useful to departmental internal audit teams.

Recommendation

(Sl. No. 32, Para No. 102)

2.56 Regarding the pendency of Inspection Reports of the Accountant General the Committee opines that no effective action is taken by Government Departments to rectify the defects and settle audit objections. The Committee urges the need for an effective system to monitor the progress of Internal Audit and to rectify the defects pointed out in the Inspection Reports.

Action Taken

2.57 All the Heads of Departments and District Level Officers have been given strict directions to clear the pendency of audit paras of both Accountant General and Internal Audit Wings, vide Government Circular No. 32/2005/Fin. dated 10-6-2005 and latest by Government Circular No. 6/2009/Fin. dated 2-2-2009. The special team from Finance Department has visited almost all District Level Offices in Kerala and collected the Audit pendency details pertaining to the Accountant General and the respective Internal audit Wings for the period up to 31-12-2008. Regarding the monitoring of the progress of internal audit and rectification of defects pointed out in the inspections Reports, Finance Department proposes to conduct half-yearly district wise meeting of

district level officers of all departments in all districts in future in order to monitor and evaluate the action taken towards clearance of audit objections consolidated department wise statement on audit pendency (AG and IAW) has been appended.

Thiruvananthapuram,
30th June, 2015.

DR. T. M. THOMAS ISAAC,
Chairman,
Committee on Public Accounts.

APPENDIX I

SUMMARY OF MAIN CONCLUSION/RECOMMENDATION

<i>Sl. No.</i>	<i>Para No.</i>	<i>Department concerned</i>	<i>Conclusion/Recommendation</i>
(1)	(2)	(3)	(4)
1	1.3	Finance (Streamlining)	The Committee opined that as per the guidelines of the Court, photocopy of files should be kept in the department before handing over the original files to Vigilance Department. The Committee strongly recommended to take strict disciplinary action against the officials who committed serious lapse in this matter.
2	1.6	Finance (Budget Wing-K)	The Committee observed that similar reply had been furnished earlier and pointed out that even though Finance Department has been issuing Circulars from time to time, the departments are in a mood to defy them.
3	1.9	Fisheries and Ports (C)	The Committee observed that the Government had not furnished a clear reply to the Committee's recommendation that the work of small fisheries roads should be entrusted to Panchayats. The Committee appraised that had the work been entrusted to Panchayats, a better progress could have been achieved in such works.
4	1.12	"	The Committee pointed out that the Government reply was silent on the details of recovery of money and it recommended to speed up the recovery process.

(1)	(2)	(3)	(4)
5	1.17	Health and Family Welfare (P)	The Committee directed the department to initiate disciplinary action also against the delinquents in similar cases also.
6	1.20	"	The Committee suggested that the cases of cash misappropriation detected during the Audit of Accountant General should be corrected at the stage of Audit inspection itself.

FISHERIES ROAD UNDER 10TH FINANCE COMMISSION—STATEMENT

Sl. No.	Name of District	No. of roads as per list	No. of roads by PWD/ other agencies	No. of work abandoned	No. of works taken up by HED	No. of works Completed	No. of works in progress	Amount in lakh	Expenditure in lakh	Length of road completed in KM	Length of road in progress in KM
Works taken up by Harbour Engineering Department											
1	Thiruvananthapuram	37	3	7	27	27	0	110.65	107.00	18,921	0,000
2	Kollam	30	6	5	19	19	0	173	170.58	21,725	0,000
3	Alappuzha	20	6	6	8	8	0	96.02	99.39	10,925	0,000
4	Kottayam	18	6	5	7	7	0	53.6	45.21	7,790	0,000
5	Ernakulam	25	6	3	16	16	0	79.56	82.42	11,106	0,000
6	Thrissur	14	5	..	9	9	0	55.35	50.00	15,525	0,000
7	Malappuram	15	5	..	10	10	0	74.87	47.61	9,634	0,000
8	Kozhikode	30	2	15	14	14	0	53.18	62.16	12,063	0,000
9	Kannur	44	7	16	25	25	0	178.5	177.33	32,695	0,000
10	Kazargode	35	7	14	14	14	0	86.58	86.58	14,043	0,000
Total		268	53	71	149	149	0	961.31	928.28	154,227	0,000

(Sd.)
Chief Engineer.

കേരള സർക്കാർ

ധനകാര്യ (പി.ആർ.സി-സി) വകുപ്പ്

സർക്കുലർ

നമ്പർ 12/2013/ധന.

തിരുവനന്തപുരം, 2013 ജനുവരി 30

വിഷയം:- ശമ്പള നിർണ്ണയ അപാകതകൾ - അധികമായി കൈപ്പറ്റിയ തുകകൾ തിരിച്ചടയ്ക്കുന്നത് - സംബന്ധിച്ച്.

.....

അക്കൗണ്ടന്റ് ജനറലിന്റെ ഓഡിറ്റിലും, ധനകാര്യ പരിശോധന വിഭാഗത്തിന്റെ പരിശോധനകളിലും വിവിധ സർക്കാർ, അർദ്ധസർക്കാർ വകുപ്പുകൾ, പൊതുമേഖലാ സ്വയംഭരണ സ്ഥാപനങ്ങൾ തുടങ്ങിയവയിലെ ജീവനക്കാർ ശമ്പള നിർണ്ണയത്തിലെ അപാകതകൾ മൂലം അധികമായി തുക കൈപ്പറ്റുന്നത് ശ്രദ്ധയിൽപ്പെട്ടിട്ടുണ്ട്. ശമ്പളനിർണ്ണയ അധികാരികളുടെ ശ്രദ്ധക്കുറവ് മൂലം ശമ്പള നിർണ്ണയം നടത്തുമ്പോൾ വെയിറ്റേജ് നൽകൽ, ഗ്രേഡ്, അലവൻസ് തുടങ്ങിയവയുടെ പ്രാബല്യ തീയതി കണക്കാക്കൽ എന്നിവയിൽ സംഭവിക്കുന്ന പിഴവുകളാണ് ഇതിന് കാരണം. ഇങ്ങനെ അധികമായി കൈപ്പറ്റുന്ന തുകകൾ ജീവനക്കാരുടെ പ്രോവിഡന്റ് ഫണ്ട് അക്കൗണ്ടിൽ നിക്ഷേപിക്കുന്നതിനാൽ അധികം കൈപ്പറ്റുന്ന തുകയ്ക്ക് പുറമെ പലിശ ഇനത്തിലും സർക്കാരിന് നഷ്ടം സംഭവിക്കുന്നു.

സർക്കാർ ഇക്കാര്യം വിശദമായി പരിശോധിക്കുകയും ശമ്പള നിർണ്ണയത്തിലെ അപാകതകൾ മൂലം അധികമായി കൈപ്പറ്റിയ തുകകൾ യഥാസമയം കണ്ടെത്തി തിരിച്ചടയ്ക്കുന്നത് സംബന്ധിച്ച് താഴെപ്പറയുന്ന പൊതു നിർദ്ദേശങ്ങൾ പുറപ്പെടുവിക്കുകയ്ക്ക് ചെയ്യുന്നു.

1. വിവിധ സർക്കാർ, അർദ്ധ സർക്കാർ വകുപ്പുകൾ പൊതുമേഖലാ, സ്വയംഭരണ സ്ഥാപനങ്ങൾ എന്നിവയുടെ തലവൻമാർ തങ്ങളുടെ കീഴിലുള്ള ഓഫീസുകളിലെ ജീവനക്കാരുടെ നാളിതുവരെയുള്ള ശമ്പളം, ഗ്രേഡ്, അലവൻസ് എന്നിവയുടെ നിർണ്ണയം, കാലാകാലങ്ങളിലെ സർക്കാർ ഉത്തരവുകൾക്കനുസൃതമാണോ എന്ന്

പുനഃപരിശോധന നടത്തേണ്ടതും അനധികൃതമായി അധികതുക അനുവദിച്ച നൽകിയിട്ടില്ലെന്ന് ഉറപ്പുവരുത്തേണ്ടതുമാണ്.

2. വകുപ്പ് തലവൻമാർ/മേലധികാരികൾ മേൽപ്പറഞ്ഞ പരിശോധന നടത്തുന്നതിന് ഓരോ ഓഫീസിലും ശമ്പള നിർണ്ണയ അധികാരിയെ ചുമതലപ്പെടുത്തേണ്ടതും ഈ പരിശോധന 30/06/2013 ന് മുമ്പ് പൂർത്തിയാക്കേണ്ടതും, ഏതെങ്കിലും ജീവനക്കാരൻ തെറ്റായ ശമ്പള നിർണ്ണയംമൂലം അധികമായി തുക കൈപ്പറ്റിയിട്ടുണ്ടെങ്കിൽ തിരിച്ചടയ്ക്കേണ്ടതുമാണ്.

3. അധികമായി കൈപ്പറ്റിയ തുക ജീവനക്കാരന്റെ പ്രോവിഡന്റ് ഫണ്ട് അക്കൗണ്ടിൽ നിക്ഷേപിച്ചിട്ടുള്ളതാണെങ്കിൽ അതിന് കാലാകാലങ്ങളിലെ പ്രോവിഡന്റ് ഫണ്ട് പലിശ നിർമ്മാണസമിതിയ്ക്കുള്ള പലിശയും ജീവനക്കാരന്റെ പ്രോവിഡന്റ് ഫണ്ട് അക്കൗണ്ടിൽ നിന്ന് കുറവ് വരുത്തേണ്ടതാണ്. ഇങ്ങനെ കുറവുചെയ്യപ്പെടേണ്ട തുക സംബന്ധിച്ച നിർദ്ദേശം സർക്കാർ ജീവനക്കാരരുടേത് അക്കൗണ്ടന്റ് ജനറലിനും, മറ്റുള്ളവ അതാത് പ്രോവിഡന്റ് ഫണ്ട് നിയന്ത്രണ അധികാരിക്കും സർക്കുലറിൽ നിർദ്ദേശിച്ച തീയതിയ്ക്കും നൽകേണ്ടതും, ടി സംഖ്യ യഥാവിധി കുറവു ചെയ്യപ്പെടുവെന്ന് ഉറപ്പു വരുത്തേണ്ടതുമാണ്.

4. 01/07/2013 ന് ശേഷം കണ്ടുപിടിക്കപ്പെടുന്ന തുകയ്ക്ക്, തുക കൈപ്പറ്റിയ തീയതി മുതൽ 18% പലിശ ശമ്പള നിർണ്ണയ അധികാരിയിൽ നിന്നും ഈടാക്കേണ്ടതും കാലാകാലങ്ങളിലെ പ്രോവിഡന്റ് ഫണ്ട് പലിശ അതാത് ജീവനക്കാരന്റെ പ്രോവിഡന്റ് ഫണ്ട് അക്കൗണ്ടിൽ നിന്നും കുറവുചെയ്യേണ്ടതുമാണ്.

5. അധികമായി കൈപ്പറ്റിയ തുക തിരിച്ചടവിന് കേരള ഫിനാൻഷ്യൽ കോഡിലെ പാർട്ട് 1 ചട്ടം 62 ൽ അനുശാസിക്കുന്ന പ്രകാരം നടപടി സ്വീകരിക്കേണ്ടതാണ്.

6. അധികമായി കൈപ്പറ്റിയ തുക യഥാസമയം ബന്ധപ്പെട്ട ജീവനക്കാരനിൽ നിന്നും ഈടാക്കുന്നതിൽ വിഴിവാതയ്ക്കുന്ന പക്ഷം ടി തുക ശമ്പളനിർണ്ണയ അധികാരിയുടെ ബാധ്യതയായി കണക്കാക്കേണ്ടതും ടി അധികാരി റിട്ടയർ ചെയ്യുന്നപക്ഷം ടിയാളുടെ പെൻഷൻ അനുഭവ്യങ്ങളിൽ നിന്നും കെ.എസ്.ആർ. പാർട്ട് III ലെ 3, 116 എന്നീ ചട്ടങ്ങൾ പ്രകാരം ടി തുക ഈടാക്കേണ്ടതുമാണ്.

7. ഓരോ വകുപ്പിലും ജീവനക്കാരരുടേത് കാലാകാലങ്ങളിലെ ശമ്പള നിർണ്ണയം

ചട്ടപ്രകാരമാണെന്ന് ഉറപ്പുവരുത്താൻ വേണ്ടിയുള്ള നിർദ്ദേശങ്ങൾ, വകുപ്പു തലവൻമാർ അതാതു് വകുപ്പിലെ Internal Auditing വിഭാഗത്തിന് നൽകേണ്ടതാണ്.

8. വകുപ്പു തലവൻമാർ തങ്ങളുടെ കീഴിലുള്ള ഓഫീസുകളിലെ തിരിച്ചടയ്ക്കപ്പെടുന്ന തുകകൾ സംബന്ധിച്ച സമാഹൃത റിപ്പോർട്ട് 31/07/2013 ന് മുമ്പായി ധനകാര്യ വകുപ്പിന് നൽകേണ്ടതാണ്.

രാജേഷ് കുമാർ സിൻഹ,
എക്സിക്യൂട്ടീവ് സെക്രട്ടറി (ധനകാര്യം)

പ്രിൻസിപ്പൽ അക്കൗണ്ടന്റ് ജനറൽ (ആഡിറ്റ്), കേരള, തിരുവനന്തപുരം.

അക്കൗണ്ടന്റ് ജനറൽ (എ & ഇ), കേരള, തിരുവനന്തപുരം.

എല്ലാ സെക്രട്ടറി/ഡെപ്യൂട്ടി സെക്രട്ടറി/അഡീഷണൽ സെക്രട്ടറി/ജോയിന്റ് സെക്രട്ടറി/ ഡെപ്യൂട്ടി സെക്രട്ടറി/അണ്ടർ സെക്രട്ടറിമാർ

സെക്രട്ടറിയറ്റിലെ എല്ലാ വകുപ്പുകൾക്കും.

എല്ലാ വകുപ്പുമേധാവികൾക്കും.

എല്ലാ പൊതുതൊഴിലാളി, സ്വയംഭരണ, വെൽഫെയർ ഫണ്ട് ബോർഡ് മേധാവികൾക്കും.

മുഖ്യമന്ത്രിയുടെയും മറ്റ് മന്ത്രിമാരുടെയും പ്രൈവറ്റ് സെക്രട്ടറിമാർ.

പ്രതിപക്ഷ നേതാവിന്റെയും ഗവൺമെന്റ് ചീഫ് വിപിന്റെയും പ്രൈവറ്റ് സെക്രട്ടറിമാർ.

ബഹുമാനപ്പെട്ട സ്പീക്കറുടെ പ്രൈവറ്റ് സെക്രട്ടറി.

ചീഫ് സെക്രട്ടറിയുടെ അഡീഷണൽ സെക്രട്ടറി.

ഇൻഫർമേഷൻ ആന്റ് പബ്ലിക് റിലേഷൻസ് ഡയറക്ടർ, തിരുവനന്തപുരം.

ഷേനി ഡയറക്ടർ, തിരുവനന്തപുരം.

ജില്ലാ ഷേനികളും സബ് ഷേനികളും.

സ്റ്റേഷൻ ഫയൽ/ഓഫീസ് കോപ്പി.

നോഡൽ ഓഫീസർ, www.finance.kerala.gov.in

APPENDIX IV

Details of Pending cases in 1988 Pay Revision as on 22/11/2012

THIRUVANANTHAPURAM		
Sl.No	Name	Rs.
1	B.K. Yasoda Devi, HSA	2240
2	A. Meenakshy, HSA	1000
3	S. Sukumaran Nair, PDT	1920
4	M. Prakash Babu, LDC	1422
5	P. Sobhanamma, UDC	900
6	V.K. Sreedharan, CA	19080
7	V. Ushakumari, PDT	750
8	M. Mohanachandran, LDC	1635
9	K. Pankachy, UDC	1200
10	T. Rosamma Sweing Tr.	2061
11	K. Kunjamma, PDT	720
KOLLAM		
1	R. Susela, PDT	1632
2	G. Thomas, PDT	1055
3	G. Radhamony Amma, HSA	1888
4	N. Gopi, JS	1273
5	K. Remany, PDT	2293
6	G. Ponnammappillai, PDT	1592
7	Thankamma madhavan, PDT	1592
8	Antony Gruez, PDT	2280
9	T. Nann, HSA	4360
10	U. Ajayakumar, PET	1850
11	Deenamamma Daniel, HSA	7200
12	A.C. Krishnamma, PDT	1303
13	M. Divakaran, PDT	4388
14	K.S. Jagadamma, HSA	15652
15	Sainalabdeen, HSA	1333
16	V. Hariharan, Peon	1860

17.	K. Devakavy Amma, PDT	4375
18.	K.K. Gopinathan Pillai, Peon	1615
19.	P.M. Pappachan, PDT	1491
20.	V.M. Gopalakrishna Pillai, PDT	1242
21.	S. Thulasi Bai, HSA	2320
ALAPPUZHA		
1.	C.K. Lekshmi, PDT	6751
PATHANAMTHITTA		
1.	K. Noohu Kunju, HM	1977
2.	K. Bhavani Amma, PDT	1362
3.	P.P. Ammini	4883
4.	P.K. Nalanan, PDT	4620
KOTTAYAM		
1.	M. Rajamma, Hindi Tr.	2766
2.	A. Sumathikunjamma, HC	1972
ERNAKULAM		
1.	K.P. Hanefa, UDC	5588
PALAKKAD		
1.	T.S. Seshsmomy, HSA	612
2.	K. Velayudan	1012
3.	C. Raman, Peon	713
4.	A.V. James, PDT	1355
5.	K. Raman, Peon	1101
6.	K. Govindan Nair, Peon	1445
7.	C.M. Cicily, PDT	648
8.	S. Sivaraman, HM	615
9.	P. Narayanan, Peon	569
10.	P. Prabhavathy, HSA	2293
11.	M.M. Devaky, HM	6992
12.	S. Sumathy, PDT	1354
13.	A.B. Rajappan Nair, HSA	4560
14.	V.T. Parukutty, HSA	7217
15.	V. Ambika, LDC	840

16.	K.V. Padmakumari, PET	528
17.	Amoosakutty, PET	1150
18.	G. Thomas, JS	6616

MALAPPURAM

1.	C. Ajendru, Peon	360
2.	M. Appunni, FTCM	397
3.	K. Mammooty, HSA	4602
4.	P.M. Umnikrishan, HSA	1289
5.	Kunhappu, Peon	508
6.	M. Mohammad, Peon	652
7.	K. Mohammad, Peon	650
8.	N.A. Antony, HSA	633
9.	K.M. Radhakrishnan, Peon	1290
10.	Nafesa, HSA	624
11.	M.P. Ahammad kutty, HSA	612
12.	C.K. Ramachandran Nair, HSA	1500
13.	K. Mohammad, Jr. Ar. Tr	3001
14.	S.R. Geetha Bai, Music Tr	1948
15.	K. Kanakan, HSA	1732
16.	A. Safiya bai, HSA	4355
17.	K.P. Appukuttan, PDT	9837
18.	A. Cicilet, HSA	981
19.	T.J. Abraham, HSA	3006
20.	K.P. Hasan, UPISA	2024
21.	T.T. Leelamma, PDT	165
22.	K. Vijayalakshmy, UPISA	9360
23.	N. Kumaran, Peon	3065
24.	E.D. Sreedharan Namboothiri, UDC	810
25.	V.K. Ramakrishnan, HSA	1820
26.	G. Geethi, PDT	2593
27.	C.C. Mary, HSA	1360
28.	C.I. Shanta, Sweing Tr.	1620
29.	C. Gangadharan, HSA	17784

30.	M.K. Gopi	287
31.	K.P. Sasikala Devi	196
KOZHIKODE		
1.	E. Kumaran, PDT	1800
2.	M. Suselan, PDT	1128
3.	V.M. Joseph	2040
4.	K. Balan, PDT	2040
5.	B. Sivanandan, HSA	3000
6.	P. Padmini, HSA	3120
7.	K.B. Bhagyanathan, PDT	1425
8.	K. Madhavan Nair, HM	3632
KANNUR		
1.	B. Santhakumari Amma, HSA	1005
2.	T. Vijayakumar, LDC	650
3.	K. Rajalakshmy, PDT	2676
4.	M.C. Usha, LDC	1956
5.	P.C. Gopalan, HSA	11796
6.	Y. Vijayalakshmy, HSA	1634
7.	J.K. Rajamohan, HSA	1155
8.	K. Krishnan Nair, PDT	422
9.	K.P. Bhaskaran Nambiar, HSA	4800
10.	A. Syamala, HSA	780
TOTAL		294354

APPENDIX V

Abstract**Details of Pending Audit Paras on Internal Audit of Various Departments for the period up to 31/12/2008**

Sl. No	Name of Department	Total Number of		
		Paras in the Report	Paras dropped as on 31/12/08	Paras Pending as on 31/12/08
1	Agriculture	6015	2994	3021
2	Animal Husbandry	1312	1052	260
3	Archaeology	11	11	0
4	Archives	16	0	16
5	Chemical Examiner's Laboratory	0	0	0
6	Chief Engineer (Operations) DRIQ	0	0	0
7	Chief Engineer Investigations & Designs	11	9	2
8	Co-operation	165	82	83
9	Coir Development	0	0	0
10	Collegiate Education	563	361	202
11	Commercial Taxes Department	6861	3527	3334
12	Dairy Development	547	339	208
13	Drugs Controller	134	0	134
14	Economics & Statistics	59	34	25
15	Electrical Inspectorate	129	13	116
16	Employment	64	2	62
17	Excise	657	420	237
18	Factories and Boilers	65	62	3
19	Finance (NSD) Department	72	49	23
20	Fire and Rescue Services	797	405	392
21	Fisheries and Ports	390	166	224
22	Food and Civil Supplies	6138	4114	2024
23	Forest	4640	2219	2421

24	General Education	14555	11572	2983
25	Govt. Presses	0	0	0
26	Ground Water	96	0	96
27	Harbour Engineering	180	95	85
28	Health	12187	6170	6017
29	Home (Police) Department	1915	1248	667
30	Homoeo	128	38	90
31	Indian System of Medicine	8978	7587	1391
32	Industries and Commerce	93	18	75
33	Information & Public Relations	62	34	28
34	Kerala State Insurance	121	25	96
35	Labour	62	15	47
36	Legal Metrology	1127	841	286
37	Local Fund Audit	201	138	63
38	Lotteries	237	133	104
39	Mining and Geology	67	22	45
40	Panchayat	231	10	221
41	Planning & Economics Affairs	30	2	28
42	Printing and Stationary	52	0	52
43	PWD (Buildings)	93	36	57
44	PWD (Mechanical)	4	0	4
45	PWD (N.H.)	105	25	80
46	PWD (Roads)	205	0	205
47	Registration	2316	1078	1238
48	Revenue	4724	2670	2054
49	Rural Development	594	426	168
50	Sainik Welfare	61	21	40
51	SC-Development	1951	1330	621
52	Social Welfare	747	389	358
53	Soil Conservation	155	118	37
54	Soil Survey	25	15	10

55.	Sports and Youth Affairs	0	0	0
56.	ST Development	994	489	505
57.	State Library	0	0	0
58.	Survey and Land Records	45	33	12
59.	Tourism Department	145	48	97
60.	Town Planning	43	0	43
61.	Transport	8289	5929	2360
62.	Treasuries	4086	2996	1090
63.	Water Resources	902	279	623
64.	Water Transport	0	0	0
TOTAL		94452	59689	34763

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