

FIFTEENTH KERALA LEGISLATIVE ASSEMBLY

**COMMITTEE
ON
PUBLIC ACCOUNTS
(2023-2026)**

FORTY SEVENTH REPORT
(Presented on 1st February, 2024)



**SECRETARIAT OF THE KERALA LEGISLATURE
THIRUVANANTHAPURAM
2024**

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On

**Action Taken by Government on the Recommendations contained in
the Twenty Third Report of the Committee on Public Accounts
(2016-2019)**

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COMMITTEE ON PUBLIC ACCOUNTS

(2023-2026)

Composition

Chairman :

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Members :

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Shri M. V. Govindan Master

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Shri Mathew T. Thomas

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Shri P. S. Supal

Shri Thomas K. Thomas

Shri K. N. Unnikrishnan

Shri M. Vincent.

Legislature Secretariat :

Shri Shaji C. Baby, Secretary-in-charge

Shri P. S. Selvarajan, Joint Secretary

Shri Jomy K. Joseph, Deputy Secretary

Smt. Beena O.M., Under Secretary.

INTRODUCTION

I, the Chairman, Committee on Public Accounts, having been authorised by the Committee to present this Report, on their behalf present the Forty Seventh Report on Action Taken by Government on the Recommendations contained in the Twenty Third Report of the Committee on Public Accounts (2016-2019).

The Committee considered and finalised this Report at the meeting held on 10th January, 2024.

Thiruvananthapuram,
1st February, 2024.

SUNNY JOSEPH,
Chairman,
Committee on Public Accounts.

REPORT

This Report deals with the Action Taken by the Government on the recommendations contained in the 23rd Report of the Committee on Public Accounts (2016-19).

The 23rd Report of the Committee on Public Accounts (2016-19) was presented in the House on 12th June 2018. The Report contained 7 recommendations relating to Finance and Agriculture departments. The Report was forwarded to Government on 23-6-2018 to furnish the Statements of Action Taken on the recommendations contained in the Report and the final reply was received on 27-2-2020.

The Committee examined the Statements of Action Taken received from the Government at its meetings held on 7-8-2019, 18-9-2019 and 14-7-2021. The Committee was not satisfied with the Action Taken by the Agriculture Department on the recommendation contained in paragraph 31. This recommendation, reply furnished thereon and further recommendation of the Committee are included in Chapter I of this Report. The Committee decided not to pursue action on the remaining recommendations, in the light of the replies furnished by the Government. Such recommendations / comments and their replies are incorporated in Chapter II of this Report.

CHAPTER – I

RECOMMENDATION OF THE COMMITTEE IN RESPECT OF WHICH ACTION TAKEN BY GOVERNMENT ARE NOT SATISFACTORY AND WHICH REQUIRE REITERATION

AGRICULTURE DEPARTMENT

Recommendation

(Sl. No.3, Para No. 31)

1.1.The Committee directs the department to furnish a comprehensive report regarding Kuttanad Package at the earliest.

Action Taken

1.2. Kuttanad is a geographical region covering parts of Alappuzha, Kottayam and Pathanamthitta districts forming the flood plain of four rivers namely Pampa, Achankovil, Manimala and Meenachil of the Vembanad wetland system stretching from Kayamkulam backwaters in the south to Cochin in the north. Its flood plain also comprise of marshy low-lying areas below mean sea level. The land in Kuttanad was partly a natural formation in the backwater caused by deposit of silt and sand by the rivers while the other parts were developed through reclamation. Nearly 57% of Kuttanad falls in Alappuzha, 30% in Kottayam and 13% in Pathanamthitta.

1.3. Kuttanad was once considered as "rice bowl" of Kerala. Agricultural practices of Kuttanad are unique as rice cultivation is practiced 2m below sea level. Cultivation in these fields below sea level is a huge gamble with the flood waters brought by the north east monsoon during October – November and tidal intrusion of saline water during summer, where outer bund plays a critical role in minimising risks due to natural causes.

1.4. In view of the expertise of Dr. Swaminathan Research Foundation they were entrusted with the job of studying and formulation of sustainable development of kuttanad wet land eco system and the focus of the study was on the ecological security of Kuttanad wetland system and sustainable livelihood for the community with specific recommendation on measures for strengthening the ecological security of Kuttanad ecosystem and measures for expanding sustainable livelihood for the people of the area.

1.5. According to Swaminathan Commission, Kuttanad illustrate a paradox of co-existence of bountiful natural charm and accute agrarian distress. Alappuzha supports highest density of population in Kerala and as a result of wild development agenda during past few decades with cris crossing roads, reclamation of wet land with construction activities ignoring the sensitivity of wet lands and vulnerability of the area to regular flooding, a serious man made crisis has been created on ecology livelihood, agricultural activities and alternate option had contributed to the agrarian distress of the area.

1.6. The Swaminathan Commission after extensive study submitted its report in 2007 with specific task in the various sectors in ecological, flood management, pollution control, elimination of aquatic weeds, bio diversity, health and sanitation, expansion of livelihood, infrastructure to paddy cultivation, fisheries, tourism etc. The following tasks are relevant to irrigation sector which are to be fulfilled by irrigation department.

Task 2.1. Modernisation of Thannermukkam Bund to manage salinity and minimize ecological decay.

Task 2.2. Improving the efficiency of the Thottapally Spillway and leading channel.

Task 2.3. Regulation of floodwater in Kayal area near C&D and Rani-Chithira Blocks.

Task 8 Provide infrastructure support to paddy cultivation.

Task 8.1 Need for resoration of KWS, Onttukara and Thuravoor – Pattanakkadu rivers, canals drains and water bodies like ponds.

Task 8.1.7. Orumuttus creation of 33 permanent Kottachira across Kariyar.

1.7. It is stated that Sri. Justin Mohan IFS was holding the post of project officer from December 2008 and later the charge of project officer was assigned to State Land Revenue Commissioner with effect from 23.05.2013. The Project office at Thiruvananthapuram was situated near PPM Cell and State Prices Board and this office has been wound up when the period of Kuttanad package was over. The website of Kuttanad Package is now not in access due to non-payment of maintenance charge. The Project amount for Kuttanad Package under Agriculture Sector was channelized from Directorate of Agriculture to concerned Principal Agricultural Officer viz Alappuzha, Kottayam and Pathanamthitta. All these officers was fully cooperative with the project and hence could achieve all physical target assigned to Agriculture Department and to book maximum quality expenditure from Department side. Agriculture Department took earnest effort to prepare a crop calendar and successfully come up with the calendar in May 2012.

But the implementation of full fledged crop calendar could be insisted only after strengthening the outer bunds. But this task is said to be completed in Kuttanad.

1.8. Government of Kerala is planning to launch the second phase of Kuttanad Development plan and a crore committee under the Chairmanship of APC constituted by Government of Kerala as per G.O. (Rt) No. 929/2018 dated 14-9-2018 and G.O. (Rt) No. 1022/2018 dated 10-10-2018 for formulating project proposal for second phase of Kuttanad Development.

Classification of Kuttanad Agro-ecological Zones

1.9. The reclaimed land of Kuttanad is divided into 6 distinct agronomics zones. These regions are as follows:-

1. Kayal land – The kayal lands have 9464 ha area at elevations 1m to 2m below MSL with bund levels ranging from 0.6 m-1.1m above MSL. There are over 600 Padasekharams reclaimed more recently. In R block bund level is 1.4 above MSL.

2. Lower Kuttanad – This is the core area of Kuttanad, located at the south-eastern side of Vembanad Kayal and measuring 16280 ha with much of the area falling in Alappuzha district. Majority of the Padasekharams are here in elevation ranging from 1.5m below to 1m above MSL and bund levels at 0.3-1.3m above MSL.

3. Upper Kuttanad – On the south east of kuttanad with higher elevation from 0.5m below to 6m above MSL and bund levels vary from 0.3m to 5m above MSL. Occupies an area of 10576 ha, much of it is further south of lower Kuttanad and east of Purakkad-kari, were the 7 tributaries of Pamba converge and apart of the Pamba joins Achan Kovil before following to the Vembanad Kayal.

4. Purakkad – Kari – constitutes a small area measuring 3500 ha along the south west coast spread across 43 padasekharams over 4 panchayaths of Ambalapuzha and Karthikapalli and situated 1.5 -2m below MSL. This region is

vulnerable to flooding and saline intrusion through Thottapally spill way and Ambalappuzha Thakazhy canals.

5. North Kuttanad – The low lands around the lower Meenachil forms north Kuttanad. It has an area of 6556 ha and includes north and eastern side of the Vembanad Kayal falling in Kottayam district, including the Kumarakam town.

6. Vaikom – Kari – Constitutes an area of 7748 ha falling in Kottayam district located at north of north Kuttanad and includes vaikom.

FINANCIAL PROGRESS

1.10. Though Government of India fully approved the recommended task of MSSRF with an outlay of Rs.1840.75 crore, Government of Kerala decided (October 2008) to implement projects for Rs.1825.75 crore after excluding the 7th task of declaring Kuttanad special agricultural zone with an outlay of Rs. 15 crore. Later in 2017-18 including Kuttanad, Government of Kerala has declared 14 special agricultural zones. Kuttanad has been declared on special Agricultural Zone for paddy. Final financial progress under Agricultural sector is furnished below and the details of status of implementation of Kuttanad Package is shown as Annexure I

Dept/Institution	Funds sanctioned	Fund released	Funds utilized as on 4-6-2016
Agricultural Development & Farmers Welfare Department.	13326.8	9322.99	9019.626

Further Recommendation

1.11 The Committee directs the department to furnish a comprehensive report on the number of completed projects included in the Kuttanad package and the number of projects yet to be completed. The Committee also suggests to evaluate the effectiveness of the completed projects and to submit a report in this regard.

CHAPTER- II
RECOMMENDATIONS WHICH THE COMMITTEE
DO NOT DESIRE TO PURSUE IN THE LIGHT OF
THE REPLIES FURNISHED BY GOVERNMENT
FINANCE DEPARTMENT

Recommendation

(Sl.No. 1, Para No.29)

2.1. The Committee observes that even though state level empowered Committee was convened in every quarter to ensure proper utilisation of award amount, there was deficiency in ensuring timely utilisation of funds which resulted in the short-release of ₹890.55 crore. The Committee also observes that short fall had happened due to non-adherence of conditions for release of fund, under-utilization of first installment, delayed settlement of work bills, low utilisation of grant released in the previous years, delayed transfer of funds, submission of work plan for lesser amount and reduced utilisation of budget allocation. Therefore, the Committee opines that department should view these issues more seriously.

Action Taken

General

2.2. Departments have attributed procedural delays for the low utilisation in the first 3 years of the award period. However, compared to the first 3 years of the award period, utilisation have improved substantially in the remaining years of the award period. Accordingly shortfall release has come down substantially in most of the schemes. This was achieved by the close monitoring of these schemes by SLEC. FD had also given strict directions to AD in the SLEC Meeting to speed up utilisation and furnish UC in time for claiming the release from GOI.

I. Environmental Related Grants

I. Forest:-

2.3. Forest & Wildlife Department has reported that the delay in utilisation 2010-13 is due to non-completion of survey works for demarcation of forest

boundaries, delay in finalisation of tendering process of construction works, acute shortage of building materials, difficult terrain where the works are executed and hostile environment caused by wild life attack etc.

2.4. However out of the total award amount of Rs.135.52 crore for 2010-15, GOI has released Rs.124.25 crore. Expenditure as of 31-3-2015 is Rs. 133.10 crore.

2. Water Sector Management

2.5. The conditions for the release of grants were

- i) setting up of Water Regulatory Authority and
- ii) achieving the recovery are projected by the FC.

The Finance Commission had fixed the time line to constitute the Regulatory Authority ie., before 31-3-2012. The Kerala State Water Resources Regulatory Authority Ordinance (8 of 2012) was promulgated by the Governor of Kerala on the 16th day of January 2012. Subsequently the bill was presented before the Kerala Legislative Assembly on 01.04.2013 for discussion. The bill after consideration by the Legislature was then forwarded to the Subject Committee of Kerala Legislature. The Subject Committee decided to seek the opinion/suggestions from the stakeholders/various representatives of the society. Finally as per the Rule 94(a) of the Rule of procedure and conduct of Business in the Kerala Legislative Assembly, the bill was withdrawn on 03.02.2014. Only the first instalment was received due to non setting up of Water Regulatory Authority and non attainment of the recovery rate.

2.6. Out of the total award amount of Rs. 176 crore for 2011-15, Gol has released Rs.44 crore. Expenditure as of 31-3-2015 is Rs.57.42 crore.

II. Improving Outcomes

1. Improvement of Justice Delivery

2.7. The main components of the scheme are setting up of Morning/Evening Courts, Court Managers, conservation of heritage Court buildings, State Judicial Academy, Training of Judicial Officers.

2.8. The Registrar High Court of Kerala has reported that delay in sanctioning and getting up of temporary Courts, delay in completion of the selection process for the appointment of Court Managers, the inability of the Archaeological Department to take up conservation works and slow pace of works, delay in obtaining land for construction of Judicial Academy and non availability of infrastructural facilities resulted in delay in utilisation of fund in the initial years.

2.9. All steps would be taken by the State for the timely completion of the FC works in future.

2. Incentive for issuing UIDs

2.10. IT Department has reported that an amount of Rs. 14.88 crore was released to Kerala State IT Mission. Due to the practical difficulties faced in making payment to BPL family, procedure has been simplified to the effect that payment can be made once the head of family is enrolled. But KSITM failed to utilise the fund for want of seeding UID data with BPL data. As per the decision of the SLEC, meeting held on 26-10-2023, it was decided to transfer the fund to District Collectors who in turn can disburse the funds to BPL families. As per GO (Ms) No.7/2014/ITD dated: 10-2-2014, Rs. 12.56 crore was disbursed to District Collectors (for disbursing the fund to BPL families through LSGIs) and directions have been given to District Collectors to disburse the amount to the beneficiaries and furnish UC.

2.11. Necessary steps will be taken by the State in future for the timely completion of work under Finance Commission.

3. Improving Statistical Systems at State and District Level

2.12. Planning & Economic Affairs Department has reported that the main reason for the shortfall was the delay in receipt of guidelines and administrative sanction from Government of India. The first instalment from Ministry of Statistics & Programme implementation was received on 26.08.2011 only. The delay in receiving initial instalment from Gol led to the delay in execution of projects and completion of the projects as per the scheduled project period.

2.13. However, out of the total award amount of Rs. 14 crore for the period 2010-15 Gol has released Rs. 8.4 crore. Expenditure as of 31.03.2015 is Rs. 6.94 crore.

III. Maintenance of Roads & Bridges

2.14. The Chief Engineer, PWD (R&B) replied that, the basic reason for the short release of Rs.232 crore during 2012-13 was the short fall in the NPRE (Rs. 552.27 crore) for the year 2010-11 against the projected NPRE of Finance Commission (Rs.574.12 crore). The CE also replied that the letter of credit proposals of completed work bills was submitted to Government in time, the delay in release of letter of credit from Government resulted in delayed settlement of works.

2.15. However, in the subsequent years it was ensured that NPRE reached the project level. Therefore, out of the total award amount of Rs. 953 crore for the period 2011-15, Rs.721 crore has been released. The expenditure as on 31-3-2015 is Rs. 728.64 crore.

IV. Grant for Capacity Building

2.16. Kerala State Disaster Management Authority has reported that non availability of technical staff resulted in the delay in utilisation in the initial years.

2.17. However, out of the total award amount of Rs. 20 crore for the period 2010-15, Rs. 16 crore has been released. The expenditure as on 31-3-2015 is Rs. 14.95 crore.

V. Local Bodies Grant

2.18. It is a fact that there was short release of FC Grant in 2010-13. As per the recommendations of the 13th FC as accepted by Gol, the FC Grant to LGS had to be released in June and October of every year. Even though there was short release during 2010-13, this shortfall in amount was compensated in the subsequent financial years. That is, the amount was received in the subsequent Financial Year. Thus, in effect, there is no shortfall.

2.19. Out of the total award amount of Rs. 2676.20 crore for the period 2010-15, Rs. 2732.14 crore has been released (including forfeited share of non-performing States). However, the State shall take necessary steps to get the GoI release in time in future.

VI. State Specific Grants

(in crore)

	2010-13				2010-15			
Name of Sector	Award amount by 13 th FC	Amount released by GoI	Short fall in receipt	Short fall as % of Award amount	Award amount by 13 th FC	Amount released by GoI	Short fall in receipt	Shortfall as % of Award amount
Inland water ways/ coastal zone management	100.00	40.02	59.98	59.98	200.00	156.78	43.22	21.261
Primitive tribal group	74.00	11.55	62.45	84.39	148.00	133.20	14.80	10.00
Health infrastructure	99.00	49.50	49.50	50.00	198.00	148.50	49.50	25.00
Fisheries	100.00	50.00	50.00	50.00	200.00	94.66	105.34	52.67
Animal Husbandary	75.00	37.50	37.50	50.00	150.00	74.90	75.10	50.07
Kuttanad Development	150.00	75.00	75.00	50.00	300.00	203.08	96.92	32.31
Water Bodies	25.00	12.50	12.50	50.00	50.00	21.53	28.47	56.94

2.20. As is evident from the table, the percentage of shortfall in release for the period 2010-15 is much lower as compared to that of 2010-13 in most of the schemes. This shows improvement in utilisation in the later years of the Award period. This was achieved by close monitoring of the scheme by SLEC and FD. Regarding Inland Water ways and Coastal Zone Management and Primitive Tribal Groups, it may be noted that shortfall in release due to the submission of action plan for lesser amount has almost been compensated by the submission of action plan for higher amount in the subsequent years.

2.21. With respect to Inland Water ways, Irrigation Department has reported that the works sanctioned as per the original action plan (ie., works in Kovalam-Kollam and Kottapuram-Nileswaram stretch of west coast canal) had been changed and Vadakara- Mahe stretch of WCC was taken up and the works were started by the middle of 2013.

2.22. Regarding Coastal Zone Management some works dropped and some new works were added due to various technical reasons and the delay in finalising the action plan resulted in the low utilisation in the initial years.

2.23. Regarding Water Bodies, it is reported that Central Water Commission has stipulated some criteria for selection of works ie., ayacut achieved inlet/outlet arrangements etc. Under 13th FC. During the visit of the Monitoring Committee constituted for monitoring works under 13th FC, some of the works proposed did not satisfy the criteria stipulated by CWC. Accordingly, directions were given to propose those works which will satisfy CWC norms. This resulted in low utilisation in initial years.

2.24. It may kindly be noted that all necessary steps would be taken by the State for the timely completion of the FC works in future.

Recommendation

(Sl. No. 2, Para No. 30)

2.25. The Committee suspects whether some procedural problems are existing there in the Finance department for which certain corrective steps should be taken by the department. Therefore, the Committee urges the department to

furnish a detailed note on the existing procedural problems in the department and the corrective steps taken if any.

Action Taken

2.26. 13th FC had recommended an amount of Rs. 3112.70 crore during the period 2010-11 to 2012-13 as grant in aid to the State under various sectors. The Ministry of Finance had issued guidelines for the proper utilisation of the the FC grant and also recommended to constitute a State Level Empowered Committee (SLEC) and High Level Monitoring Committee (HLMC), headed by the Chief Secretary, in this regard. As per the guidelines issued by the MoF, the Administrative Departments (AD) should submit a Perspective Action Plan for the period 2010-15 (for the entire award amount recommended by the 13th FC) and Action plan for respective years. After approving the Perspective Action plan and Annual Action Plan by the SLEC and HLMC, the AD issued orders in this regard. The role of Finance Department was to communicate the recommendation of FC grant to the AD, collect the Action plan and conduct SLEC meeting, monitoring the utilisation and furnish the Utilization Certificate [countersigned by the PS (Finance)] submitted by the AD to the Ministry of Finance and stake claim for the next installment. The guidelines stipulated that the SLEC/HLMC shall meet on quarterly basis during the award period to review the utilisation of grants and to issue directions for mid-course correction, if considered necessary. Accordingly the Finance Department had conducted 12 SLEC/HLMC meeting during the period 2010-13 for giving proper guidance to the AD for utilization of the FC award. As per the guidelines issued by the MoF, the State Government has to budget the award amount every financial year. The 13th FC had recommended an amount of Rs. 3112.70 crore during the period 2010-13 and the same was budgeted by the FD and released the same without waiting for the Central Government release, for the effective implementation of the FC grant. After the expenditure plan was approved by the SLEC/HLMC in the State, Action plan could be modified at any time without changing the award amount. Accordingly, the proposals once submitted by the AD were revised according to their needs (due to some regional disparities) with the approval of SLEC and revised orders issued in this regard. Underutilization of first installment, delayed settlement of work bills, low

utilization of grant released in the previous years, delayed transfer of funds etc. had occurred owing to this procedural delay from the part of the AD concerned. Finance Department pointed out these discrepancies reported by the C&AG in its report to the ADs concerned and conducted a review meeting and proper guidance had been given to expedite the utilization of FC grant within the award period. Reply submitted by the ADs concerned on shortfall of release of FC grant was forwarded to C&AG and also requested to drop the audit objection during the period 2010-11 to 2012-13. The Finance Department can neither prepare action plan nor release fund without the proposal in this regard from the implementing department routed through the AD. The procedure in the case of submission of UC to GoI is similar. There was no procedural delay on the part of FD regarding the release of fund received from the Govt. Of India towards 13th FC Grant for Sector Specific Schemes, State Specific Needs and Local Body Grant in time and submission of UC to the MoF during the period from 2010-11 to 2012-13.

Recommendation

(Sl. No. 4, Para No. 32)

2.27. The Committee observes that receipts of the State Government under loans and advances were much less than the amount actually due. Therefore, the Committee recommends that department should review the low return of huge arrears in the repayment of loans.

Action Taken

2.28. 29-7-2006-ലെ സർക്കുലർ നമ്പർ 37/ജി.എം.സി-3/06/ധന., 28-12-2009-ലെ സർക്കുലർ നമ്പർ 104/ജി.എം.സി.-2/09/ധന., 09.08.2011-ലെ സർക്കുലർ നമ്പർ 52/ജി.ഐ.എം.സി.-2/11/ധന. എന്നിവ പ്രകാരം പൊതുമേഖലാ സ്ഥാപനങ്ങൾ, തദ്ദേശസ്വയംഭരണ സ്ഥാപനങ്ങൾ, സഹകരണ സ്ഥാപനങ്ങൾ, പൊതുമേഖലാ സ്ഥാപനങ്ങളുടെ പരിധിയിൽ വരുന്ന വ്യവസായങ്ങൾ മുതലായവയുടെ ആവശ്യങ്ങൾക്കായി സർക്കാർ അനുവദിക്കുന്ന വായ്പകളിന്മേലും മുൻകൂറുകളിന്മേലുമുള്ള മുതലിന്റേയും പലിശയുടേയും തിരിച്ചടവ് നിരീക്ഷിക്കുന്നതിനായി ശക്തമായ മാർഗ്ഗ നിർദ്ദേശങ്ങൾ പുറപ്പെടുവിച്ചിട്ടുണ്ട്. വായ്പ അനുവദിക്കുന്നതിനും വിതരണം ചെയ്യുകയും ചെയ്യുന്നതിനും മുൻപായി തവണകൾ നൽകുന്നത് ആരംഭിക്കുന്ന തീയതി, നൽകേണ്ട പലിശയടക്കം ഓരോ വായ്പയും തിരിച്ചടക്കേണ്ടത് ഏത് ആവൃത്തിയിലും കാലയളവിലും ആണെന്നത് ഉൾപ്പെടെയുള്ള

ഉപാധികളും നിബന്ധനകളും അനുവാദം നൽകേണ്ട അധികാരി നിശ്ചയിക്കേണ്ടത് ആവശ്യമാണ്. ഇപ്രകാരം പഴയ കാല വായ്പകളിന്മേൽ ഉപാധികളും നിബന്ധനകളും നിശ്ചയിച്ചിട്ടില്ലായെങ്കിൽ അവ താമസംവിനാ നിശ്ചയിക്കണമെന്നും ഇതിൽ വീഴ്ച വരുത്തരുതെന്നും ഈ ഉത്തരവുകളിൽ ധനവകുപ്പ് പ്രത്യേകം നിർദ്ദേശം നൽകിയിട്ടുണ്ട്.

2.29. വായ്പയും പലിശയും വസൂലാക്കുന്നത് ഏകോപിപ്പിക്കുകയും കാര്യക്ഷമമായി നിരീക്ഷിക്കുകയും ചെയ്യുന്നതിന് ധനകാര്യ വകുപ്പിൽ പ്രത്യേക കേന്ദ്രീകൃത നിയന്ത്രണ സംവിധാനം കൊണ്ടുവരുന്നതിന്റെ ഭാഗമായി വായ്പ അനുവദിച്ചു കൊണ്ടുള്ള സർക്കാർ ഉത്തരവുകളുടെ പകർപ്പുകൾ ഈ വകുപ്പിൽ ലഭ്യമാക്കണമെന്നും മാർച്ച് മാസം 31 വരെയും സെപ്റ്റംബർ മാസം 30 വരെയും ഉള്ള വായ്പാ തിരിച്ചടവ് സംബന്ധിച്ചുള്ള അർദ്ധ വാർഷിക വിവരണ പത്രിക നിർദ്ദിഷ്ട മാതൃകാ രൂപത്തിൽ എല്ലാ വർഷവും ഏപ്രിൽ 30-നും ഒക്ടോബർ 31-നും മുൻപായി ലഭ്യമാക്കണമെന്നും എല്ലാ പൊതുമേഖലാ സ്ഥാപനങ്ങളോടും മേൽ സർക്കുലറുകൾ പ്രകാരം പ്രത്യേകം നിർദ്ദേശിച്ചിട്ടുണ്ട്. 3-6-2018-ലെ സർക്കുലർ നമ്പർ 17/2018/ധന. പ്രകാരം, മുൻ സർക്കുലറുകളിൽ പ്രതിപാദിച്ച നിർദ്ദേശങ്ങൾ കർശനമായി പാലിക്കണമെന്ന് ധനവകുപ്പ് വീണ്ടും നിർദ്ദേശിച്ചിട്ടുണ്ട്.

2.30. ധനകാര്യ വകുപ്പ് പ്രിൻസിപ്പൽ സെക്രട്ടറിയുടെ അദ്ധ്യക്ഷതയിൽ, പൊതുമേഖലാ സ്ഥാപനങ്ങൾ, തദ്ദേശസ്വയംഭരണ സ്ഥാപനങ്ങൾ, നിയമാനുസൃത കോർപ്പറേഷനുകൾ തുടങ്ങിയവയ്ക്ക് സർക്കാർ വായ്പ അനുവദിക്കുന്നതുമായി ബന്ധപ്പെട്ട വിഷയങ്ങൾ പരിശോധിക്കുന്ന ധനകാര്യ വകുപ്പിലെ വിംഗുകളുടെ അഡീഷണൽ സെക്രട്ടറിമാരുടേയും ജോയിന്റ് സെക്രട്ടറിമാരുടേയും യോഗം 27-10-2017-ൽ ചേരുകയും ടി യോഗതീരുമാനത്തിന്റെ അടിസ്ഥാനത്തിൽ, സംസ്ഥാന പൊതുമേഖലാ സ്ഥാപനങ്ങൾ/ കോ-ഓപ്പറേറ്റീവ് സൊസൈറ്റികൾ/ സ്വയംഭരണ സ്ഥാപനങ്ങൾ/ സർക്കാർ നിയന്ത്രണത്തിലുള്ള മറ്റു സ്ഥാപനങ്ങൾ എന്നിവയ്ക്ക് സംസ്ഥാന സർക്കാർ നൽകുന്ന വായ്പകളുടെ പലിശ നിരക്ക് നിലവിലുള്ള നിരക്കിൽ നിന്നും കുറച്ച് 9.5% വാർഷിക കൂട്ടുപലിശ നിരക്കിൽ നിശ്ചയിച്ച് സ.ഉ.(കൈ) നം.169/2018/ധന തീയതി 16-5-2018 പുറപ്പെടുവിച്ചിട്ടുണ്ട്. ടി യോഗതീരുമാനത്തിന്റെ അടിസ്ഥാനത്തിൽ, വായ്പാ തിരിച്ചടവിൽ വീഴ്ച വരുത്തിയ സ്ഥാപനങ്ങളുമായി ധനവകുപ്പ് യോഗം ചേരുകയും കത്തിടപാടുകൾ നടത്തുകയും ചെയ്തു വരുന്നുണ്ട്. ഇത്തരത്തിൽ യോഗം ചേർന്നതിലൂടെയും കത്തിടപാടുകളിലൂടെയും ധനവകുപ്പ് വിവിധ സ്ഥാപനങ്ങളിൽ നിന്നും ശേഖരിച്ച വായ്പാ കുടിശ്ശിക സംബന്ധിച്ച കണക്കുകൾ പരിശോധിച്ചതിൽ നിന്നും, വായ്പാകുടിശ്ശിക സംബന്ധിച്ച് പല സ്ഥാപനങ്ങളുടെയും

കണക്കും അക്കൗണ്ടന്റ് ജനറലിന്റെ കണക്കും തമ്മിൽ പൊരുത്തക്കേടുകൾ ശ്രദ്ധയിൽപ്പെട്ടതിനെ തുടർന്ന്, ടി സ്ഥാപനങ്ങളോട് അക്കൗണ്ടന്റ് ജനറലുമായി ബന്ധപ്പെട്ട് പൊരുത്തക്കേടുകൾ പരിഹരിച്ച് കണക്കുകൾ ക്രമപ്പെടുത്താനും നിർദ്ദേശം നൽകിയിട്ടുണ്ട്. ഇത്തരത്തിൽ വിവിധ സ്ഥാപനങ്ങളിൽ നിന്ന് ധനവകുപ്പ് കണക്കുകൾ ശേഖരിച്ച് പരിശോധിച്ചു വരികയാണ്.

2.31. 27-10-2017-ലെ യോഗതീരുമാനത്തിന്റെയും 852731/ജി.ഐ.എം.സി-2/15/2018-ധന നമ്പർ ഫയലിലെ ഉത്തരവിന്റെയും അടിസ്ഥാനത്തിൽ, 31-3-2017 വരെയുള്ള വായ്പാ കുടിശ്ശിക സംബന്ധിച്ച കണക്കുകൾ സമർപ്പിക്കാത്ത സ്ഥാപനങ്ങൾക്ക് പ്രസ്തുത കണക്കുകൾ സമർപ്പിക്കാത്തതിടത്തോളം കാലം തുടർന്നുള്ള സാമ്പത്തിക സഹായങ്ങൾ നിർത്തി വയ്ക്കണമെന്ന് 2-7-2018-ലെ ഇതേ നമ്പർ അനുദ്യോഗിക കുറിപ്പിലൂടെ ബന്ധപ്പെട്ട ഭരണവകുപ്പുകളോട് ആവശ്യപ്പെടുകയും ഇക്കാര്യം പ്രസ്തുത സ്ഥാപനങ്ങളെ അറിയിക്കുകയും ചെയ്തിട്ടുണ്ട്. കൂടാതെ, സർക്കാർ വിവിധ കാലയളവുകളിൽ അനുവദിച്ച വായ്പകളുടേയും മുൻകൂറുകളുടേയും തിരിച്ചടവിൽ കാലാകാലങ്ങളായി വീഴ്ചവരുത്തുന്ന പൊതുമേഖലാ സ്ഥാപനങ്ങൾ, സ്വയംഭരണ സ്ഥാപനങ്ങൾ, നിയമാനുസൃത കോർപ്പറേഷനുകൾ, സർക്കാർ കമ്പനികൾ തുടങ്ങിയവയ്ക്ക് സർക്കാർ ഭാവിയിൽ അനുവദിക്കുന്ന എല്ലാ സാമ്പത്തിക സഹായത്തിൽ (വായ്പ, മുൻകൂർ, ഗ്രാന്റ് ഇനത്തിൽ) നിന്നും, ടി സ്ഥാപനത്തിന്റെ മുൻകാല കുടിശ്ശികയ്ക്ക് അനുസൃതമായി ഒരു തുക സർക്കാരിലേക്ക് തിരിച്ചെടുക്കുക വഴി മുൻകാല വായ്പാ കുടിശ്ശിക ഒരു നിശ്ചിത കാലയളവിനുള്ളിൽ മുഴുവനായും സർക്കാരിലേക്ക് തിരിച്ചു പിടിക്കാവുന്നതാണോ എന്ന വിഷയം പരിശോധിച്ച് ആയത് പ്രായോഗികമാക്കാവുന്നതാണോ എന്ന വിഷയം ധനവകുപ്പിലെ ബന്ധപ്പെട്ട സെക്ഷനുകൾ പരിശോധിച്ച് വരികയാണ്. ഇതിനു പുറമെ സർക്കാർ വിവിധ കാലയളവുകളിൽ അനുവദിച്ച വായ്പകളുടെയും മുൻകൂറുകളുടെയും തിരിച്ചടവിൽ കാലാകാലങ്ങളായി വീഴ്ച വരുത്തുന്ന പൊതുമേഖലാ സ്ഥാപനങ്ങൾ, സ്വയംഭരണ സ്ഥാപനങ്ങൾ, നിയമാനുസൃത കോർപ്പറേഷനുകൾ, സർക്കാർ കമ്പനികൾ തുടങ്ങിയവയിൽ ആകസ്മിക പരിശോധന നടത്തി ടി സ്ഥാപനങ്ങൾ അവകാശപ്പെടുന്ന തരത്തിൽ വായ്പാ തിരിച്ചടവിന് അനുകൂലമല്ലാത്ത തരത്തിലാണോ ടി സ്ഥാപനങ്ങളുടെ സാമ്പത്തിക സ്ഥിതി, ടി സ്ഥാപനങ്ങളിൽ സർക്കാർ അനുവദിക്കുന്ന ഫണ്ട് മറ്റ് ആവശ്യങ്ങൾക്കായി വ്യതിചലിച്ച് വിനിയോഗിക്കുന്നുണ്ടോ, വായ്പ/മുൻകൂർ ആയി അനുവദിക്കുന്ന ഫണ്ടിന്റെ വിനിയോഗം ചട്ടപ്രകാരമാണോ അതോ ആയത് നിഷ്ഠിത തുകയായി സൂക്ഷിക്കുന്നുണ്ടോ തുടങ്ങിയ വിഷയങ്ങൾ പരിശോധിക്കുന്നതിനുള്ള നടപടികൾ ധനകാര്യ (പരിശോധന വിഭാഗം) വകുപ്പ് കൈക്കൊണ്ട് വരികയാണ്. കൂടാതെ, വായ്പ അനുവദിക്കുന്നതുമായും ആയതിന്റെ തിരിച്ചടവിന്റെ കാര്യക്ഷമത നിരീക്ഷിക്കുന്നതിനുമായി ഒരു സോഫ്റ്റ്‌വെയർ വികസിപ്പിക്കുന്നതിന്റെ പ്രാരംഭതല ചർച്ചകൾ ധനവകുപ്പ്, ട്രഷറി, നാഷണൽ ഇൻഫർമാറ്റിക്സ് സെന്റർ (NIC) എന്നിവർ തമ്മിൽ നടന്നു വരികയാണ്.

2.32. പബ്ലിക് അക്കൗണ്ട്സ് കമ്മിറ്റി (2016-19) യുടെ ഇരുപത്തി മൂന്നാമത് റിപ്പോർട്ടിന്റെ ഖണ്ഡിക 32-ലെ ശുപാർശ സെക്രട്ടേറിയറ്റിലെ എല്ലാ ഭരണവകുപ്പുകൾക്കും ധനകാര്യ വകുപ്പിലെ ബന്ധപ്പെട്ട എല്ലാ സെക്ഷനുകൾക്കും അയച്ചു കൊടുത്ത് ടി വകുപ്പുകളുടെ കീഴിൽ വരുന്ന എല്ലാ സ്ഥാപനങ്ങളുടെയും ഇതുവരെയുള്ള വായ്പാ കുടിശ്ശിക സംബന്ധിച്ച വിശദാംശങ്ങൾ അടിയന്തരമായി ലഭ്യമാക്കുവാനും കുടിശ്ശികയായിട്ടുള്ള വായ്പാ തിരിച്ചടവ് അടിയന്തരമായി പൂർത്തീകരിക്കുവാനുമുള്ള നിർദ്ദേശങ്ങൾ നൽകുവാനും ആവശ്യപ്പെട്ടിട്ടുണ്ട്.

Recommendation

(Sl.No.5, Para No. 33)

2.33. The Committee views that some departments had failed to ensure timely utilisation of allotted funds or delayed submission of the utilisation certificate which resulted in non releasing of grants. The Committee remarks that all implementing departments should expedite their expenditure and submit utilisation certificate in time for getting further release of grants. The Committee directs the finance department to take necessary arrangements to carry out ongoing projects and to replenish the same.

Action Taken

2.34. 23-5-2015-ലെ 50/2015/ധന സർക്കുലർ നമ്പർ പ്രകാരം സംസ്ഥാന സർക്കാർ വിവിധ സ്ഥാപനങ്ങൾക്ക് നൽകുന്ന ധനസഹായത്തിന്റെ വിനിയോഗ സാക്ഷ്യ പത്രങ്ങൾ സമർപ്പിക്കുന്നത് സംബന്ധിച്ച് വിശദമായ മാർഗ്ഗ നിർദ്ദേശങ്ങൾ സർക്കാർ പുറപ്പെടുവിച്ചിട്ടുണ്ട്. ധനസഹായത്തിന് അനുമതി നൽകുന്ന ഉത്തരവുകളിൽ ധനസഹായത്തിന്റെ വിനിയോഗത്തിന് വേണ്ടി സഹായം അനുവദിച്ച തീയതി മുതൽ ഒരു വർഷത്തിൽ അധികമാകാത്ത സമയപരിധിയുടെ വ്യവസ്ഥ ധനസഹായത്തിന് അനുമതി നൽകുന്ന അധികാരികൾ ഉൾപ്പെടുത്തണമെന്ന് സർക്കാരിന്റെ സാമ്പത്തിക ചട്ടങ്ങളിലെ (കേരള ഫിനാൻഷ്യൽ കോഡ്)-വകുപ്പ് 210 അനുശാസിക്കുന്നു. പതിനായിരം രൂപയിൽ അധികമുള്ള ധനസഹായത്തിന്റെ വിനിയോഗ സാക്ഷ്യ പത്രങ്ങൾ കേരളത്തിലെ പ്രിൻസിപ്പൽ അക്കൗണ്ടന്റ് ജനറലിന് (അക്കൗണ്ട്സ് ആന്റ് എൻഡ്റൈറ്റിൽമെന്റ്) അയച്ച് കൊടുക്കേണ്ടതാണെന്നും പതിനായിരം രൂപയിൽ താഴെയുള്ള ധനസഹായത്തിനെ സംബന്ധിച്ച് വിനിയോഗ സാക്ഷ്യ പത്രം വകുപ്പ് മേധാവി വാങ്ങേണ്ടതും, അനുമതിയുടെ നമ്പറും തീയതിയും, അനുമതി നൽകിയ അധികാരിയുടെ വിവരം, ധനസഹായം ലഭിച്ച സ്ഥാപനങ്ങളുടെ പേര് എന്നിവയുടെ ഒരു സ്റ്റേറ്റ്മെന്റ് ജൂൺ 30-ന് മുമ്പായി കേരളത്തിലെ പ്രിൻസിപ്പൽ അക്കൗണ്ടന്റ് ജനറലിന് (അക്കൗണ്ട്സ് ആന്റ് എൻഡ്റൈറ്റിൽമെന്റ്) അയച്ച്

കൊടുക്കേണ്ടതാണ് എന്നും ടി സർക്കുലറിൽ വ്യക്തമാക്കിയിട്ടുണ്ട്. വിനിയോഗ സാക്ഷ്യപത്രങ്ങൾ സമർപ്പിക്കുന്നതിൽ വീഴ്ച വരുത്തുന്ന സ്ഥാപനങ്ങളെ കരിമ്പട്ടികയിൽ ഉൾപ്പെടുത്തി ഭാവിയിൽ ധനസഹായം അനുവദിക്കുന്നതല്ലായെന്നും പ്രസ്തുത സർക്കുലറിൽ പ്രതിപാദിക്കുന്നു. പ്രസ്തുത സർക്കുലറിന്റെ പകർപ്പുകൾ എല്ലാ ഭരണ നിർവ്വഹണ വകുപ്പുകൾക്കും ധനസഹായം ലഭിക്കുന്ന വിവിധ സ്ഥാപനങ്ങൾക്കും അയച്ചു കൊടുത്തിട്ടുണ്ട്.

2.35. തുടർന്ന്, വിനിയോഗ സാക്ഷ്യപത്രം അക്കൗണ്ടന്റ് ജനറലിന് സമർപ്പിക്കേണ്ട തുകയുടെ പരിധി 10,000 രൂപ എന്നത് വളരെക്കാലം മുൻപേ തീരുമാനിച്ചതായതിനാലും പണത്തിന്റെ മൂല്യം പല മടങ്ങ് വ്യത്യാസപ്പെട്ടിരിക്കുന്നു എന്നതിനാലും പ്രസ്തുത തുകയുടെ പരിധി ഉയർത്തണമെന്ന് അക്കൗണ്ടന്റ് ജനറൽ അഭ്യർത്ഥിച്ചതിനെ തുടർന്ന്, 21-4-2016-ലെ സ.ഉ.(അച്ചടി) നം. 51/2016/ധന പ്രകാരം പ്രസ്തുത തുകയുടെ പരിധി നിലവിലുണ്ടായിരുന്ന 10,000 രൂപയിൽ നിന്നും 2,00,000 രൂപയായി ഉയർത്തിയിരുന്നു. പ്രസ്തുത ഉത്തരവ് പ്രകാരം 2,00,000 രൂപ വരെയുള്ള ധനസഹായത്തിന്റെ വിനിയോഗ സാക്ഷ്യപത്രം വകുപ്പ് തലവനും 2,00,000 രൂപയ്ക്ക് മുകളിലുള്ള ധനസഹായത്തിന്റെ വിനിയോഗ സാക്ഷ്യപത്രം അക്കൗണ്ടന്റ് ജനറലിനും (എ&ഇ) നിശ്ചിത സമയപരിധിക്കുള്ളിൽ ലഭ്യമാക്കണമെന്ന് സർക്കാർ കർശന നിർദ്ദേശം നൽകിയിട്ടുണ്ട്.

2.36. മേൽപ്പടി സർക്കുലറുകളിൽ കൂടിയും ഉത്തരവുകളിൽ കൂടിയും കർശന നിർദ്ദേശം നൽകിയതിനു പുറമെ, അക്കൗണ്ടന്റ് ജനറലിന്റെ കാര്യാലയത്തിൽ നിന്നും വിശദാംശങ്ങൾ ലഭിക്കുന്ന മുറയ്ക്ക്, വിനിയോഗ സാക്ഷ്യപത്രം സമർപ്പിക്കുന്നതിൽ വീഴ്ച വരുത്തുന്ന വകുപ്പുകളോടും സ്ഥാപനങ്ങളോടും അടിയന്തര നടപടി സ്വീകരിക്കാൻ ആവശ്യപ്പെട്ട് ധനവകുപ്പ് അഡീഷണൽ ചീഫ് സെക്രട്ടറി തലത്തിൽ അർദ്ധ ഔദ്യോഗിക കത്ത് അയക്കുകയും വിനിയോഗ സർട്ടിഫിക്കറ്റ് സമർപ്പിക്കുന്നതിൽ വീഴ്ച വരുത്തുന്ന സ്ഥാപനങ്ങൾക്കും വകുപ്പുകൾക്കും ആയത് സമർപ്പിക്കുന്നത് വരെ തുടർന്നുള്ള ധനസഹായങ്ങൾ നൽകേണ്ടതില്ല എന്ന് ധനവകുപ്പിലെ എല്ലാ സെക്ഷനുകൾക്കും കർശന നിർദ്ദേശം നൽകുകയും ചെയ്തിരുന്നു. ഇത്തരത്തിൽ, 22-9-2016, 9-2-2017, 11-9-2017 തീയതികളിലെ അക്കൗണ്ടന്റ് ജനറലിന്റെ കത്തുകൾ മുഖേന ലഭ്യമായ വിവരത്തിന്റെ അടിസ്ഥാനത്തിൽ, 2009-10-ലെ 25,25,000 രൂപയ്ക്കുള്ള വിനിയോഗ സാക്ഷ്യപത്രങ്ങളും 2010-11-ലെ 21,18,272 രൂപയ്ക്കുള്ള വിനിയോഗ സാക്ഷ്യപത്രങ്ങളും 2011-12-ലെ 53,00,00,000 രൂപയ്ക്കുള്ള വിനിയോഗ സാക്ഷ്യപത്രങ്ങളും 2012-13-ലെ 6,30,00,000 രൂപയ്ക്കുള്ള വിനിയോഗ സാക്ഷ്യപത്രങ്ങളും 2013-14-ലെ 28,28,86,900 രൂപയ്ക്കുള്ള വിനിയോഗ സാക്ഷ്യപത്രങ്ങളും 2014-15-ലെ 27,46,58,333 രൂപയ്ക്കുള്ള വിനിയോഗ സാക്ഷ്യപത്രങ്ങളും അക്കൗണ്ടന്റ് ജനറലിന് സമർപ്പിക്കുവാൻ ആവശ്യമായ നടപടികൾ ധനവകുപ്പ് ബന്ധപ്പെട്ട ഭരണ വകുപ്പുകൾ മുഖേന സ്വീകരിച്ചിരുന്നു.

2.37. പബ്ലിക് അക്കൗണ്ട്സ് കമ്മിറ്റി (2016-19)യുടെ 23-ാമത് റിപ്പോർട്ടിലെ ശിപാർശയുടെ അടിസ്ഥാനത്തിൽ, ഗ്രാന്റ്-ഇൻ-എയ്ഡിന്റെ വിനിയോഗ സാക്ഷ്യപത്രം കൃത്യ സമയത്തിനുള്ളിൽ സമർപ്പിക്കുന്നതുമായും മറ്റുമുള്ള നിർദ്ദേശങ്ങൾ ഊന്നിപ്പറഞ്ഞുകൊണ്ട് സർക്കുലർ നം. 86/2018/ധന തീയതി 19-9-2018 പുറപ്പെടുവിക്കുകയും പ്രസ്തുത സർക്കുലറും പബ്ലിക് അക്കൗണ്ട്സ് കമ്മിറ്റിയുടെ ശിപാർശകളും കൂടി എല്ലാ ഭരണ വകുപ്പുകൾക്കും അയച്ചു കൊടുത്ത് ആയവ കർശനമായി പാലിക്കപ്പെടുന്നുണ്ടെന്ന് ഉറപ്പു വരുത്താൻ ആവശ്യപ്പെടുകയും ചെയ്തിട്ടുണ്ട്.

Recommendation

(Sl.No.6, Para No. 34)

2.38. The Committee observes that the controlling officer did not reconcile the figures even after the repeated notes in Comptroller and Auditor General's Reports, about the non-reconciliation of departmental figures. The Committee also observes that there was lapse in surrendering the unutilised amount in time which resulted in the non utilisation of the amount for other schemes. Therefore, the Committee recommends that a fully integrated Financial Management System should be established in order to monitor the timely reconciliation, judicious allocation and utilisation of funds.

Action Taken

2.39. The Committee recommended to establish a fully Integrated Financial Management System to monitor the timely reconciliation, Judicious allocation and Utilisation of Funds. Hence, State Government has implemented the 'Integrated Financial Management System (IFMS)', combining various online systems for management of State's receipts and expenditure. This system integrates State Budget with treasury transactions involving line departments, Accountant General, Reserve Bank of India and other stakeholders with the objective of bringing in effective financial control over budget estimation, allocation and receipts and expenditure management of the State Government.

2.40. As part of IFMS, online submission of budget proposals is being facilitated through a web based utility named ' Budget Monitoring System (BMS)' from 2016-17 onwards. The Budget Monitoring System (BMS) is an online application introduced to collect departmental estimates form the Controlling/Estimating Officers for the preparation of State Budget. This system

facilitates departments/institutions to prepare and submit their budget estimates to the Finance Department through the portal 'www.budgetdate.kerala.gov.in', thereby enabling a paperless mode of data collection. The online processing of the preparation and scrutiny of budget estimates at various levels in Government also ensures speedy completion of estimation process with an increased level of accuracy. The system enables the analysis of previous year's data, addition of new data, modification of existing data, various computation and consolidation process, report generation, etc. User group of the application includes all field departments, grant-in-aid institutions/PSUs/etc, and all departments in Secretariat with specified tasks at each level required for smooth execution of budget preparation process. The system also provides information on the status of different stages of implementation of schemes announced in the Budget, which is facilitating the monitoring of progress and ensuring effective and timely implementation of important schemes.

2.41. The Budget Allocation & Monitoring System (BAMS) is an online computerized system introduced from 2016-17 onwards for the distribution of budget allocation from the Controlling Officers to the Drawing and Disbursing officers. The system is facilitating the departments to allocate the appropriation placed at their disposal through the State budget to its subordinate offices. Such allotments from BAMS are mandatory for the online payment system now in place for all Government transactions. This is facilitating proper budgetary control by ensuring availability of budget provision or authorization for each and every payment from the State exchequer. The monthly cash flows can also be controlled against pre-determined targets under this system. The system also permits the re-appropriation of funds within the prescribed limits and allows withdrawal/surrender of budget grants. The system also gives data on expenditure at various levels on a real time basis, thereby enabling the departments and Government to effectively watch and monitor the payments made from the State exchequer. The system gives various reports on budget authorizations, cash flows, fund transfers, etc.

2.42. The Bill Information and Management System (BiMS) is a web based application closely integrated with BAMS for the preparation and submission of contingent bills to treasury by the Drawing and Disbursing Officers for withdrawal

of moneys required for settling various claims. This system facilitates direct payments to the bank accounts of parties/beneficiaries through Real Time Gross Settlement (RTGS). User group involves all Drawing and Disbursing Officers designated for Government transactions. With the introduction of BiMs, submission of physical copies of bill and vouchers by the departments to the Accountant General through treasuries has been dispensed with. BiMS facilitates integration of soft form of all such data to the online application of the Accountant General, which ensures speedy and accurate processing of accounts in respect of the Government transactions. Since IFMS has successfully established, the para regarding the same may be dropped.

Recommendation

(Sl.No.7, Para No. 35)

2.43. The Committee notes with displeasure that provisions were not incorporated for the new schemes announced in the budget. Therefore, the Committee recommends that necessary budget allocation should be made for the implementation of the new schemes announced in the budget.

Action Taken

2.44. During the course of the preparation of Budget Estimates all Heads of Departments 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. During that time MLAs; various representatives/institutions will also furnish their proposals to be included in the budget speech. The Budget speech is then prepared by selecting important programmes/policies according to the priority and the prevailing programmes/policies of the Government at that time. After the presentation of Budget speech in the Legislative Assembly, 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 a token provision in the Annual Financial Statement, the Administrative Department shall process the proposals in the file and circulate it to the Finance Department for concurrence before issuing Administrative Sanction and thereafter Administrative Department shall move for funds, if required, either by reappropriation 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.

Thiruvananthapuram,
1st February, 2024.

SUNNY JOSEPH,
Chairman,
Committee on Public Accounts.

APPENDIX**Summary of Main Conclusion / Recommendation**

Sl No.	Para No.	Department concerned	Conclusions / Recommendations
1	1.11	Agriculture	The Committee directs the department to furnish a comprehensive report on the number of completed projects included in the Kuttanad package and the number of projects yet to be completed. The Committee also suggests to evaluate the effectiveness of the completed projects and to submit a report in this regard.

Annexure

**STATUS OF IMPLEMENTATION OF
KUTTANAD BACKAGE**

Sl. No.	Name of Scheme	Project Amount	Amount (₹ lakhs)		Remarks
			Released till date	Utilized till date	
CENTRALLY SPONSORED SCHEMES					
1	Mechanization- (RKVY scheme)				
a	Supply of motor with Petty & Para		1102.47	1102.47	<u>Motor</u> (Alappuzha - 210, Kottayam 76, Pathanamthitta - 42) <u>Petty & para</u> (Alappuzha - 210, Kottayam - 76, Pathanamthitta - 42)
b.1	Custom hiring center (Mechanization - Kerala Agro Industries Corporation	8500.00	3850.92	3850.92	Combined harvester - 150 Tractor - 92 Tiller - 100 Tractor trailer - 10 Truck - 3 Mobile repair vehicle - 1 Tool kit - 1 (Set up infrastructure at Vaikom, Thiruvalla for housing the machineries) Action initiated for purchasing 13 Nos. of combined harvesters. Purchase not affected for want of sufficient fund.
b.2	Construction of center/Purchase and custom hiring of machineries - State Agricultural Engineer		344.94	358.04	Utilised for the purchase of combine harvesters, tractors, power tillers, other agri Machineries and for the construction of custom hiring centres, component was implemented through KAICO & Engineering wing of Department of Agriculture. KAICO has handed over 45 tractors and 50 power tillers to Department of Agriculture.

c	Training & training infrastructure		98.84	98.84	The Engineering Wing of FOA has given training for youths in the use of agriculture machinery.
d	Need based machinery		48.58	48.58	The amount was utilized for the purchase of chainsaw, brush cutter, subsoiler, rotavator, power sprayer, palm climber, conoweeder, paddy seeder, tractor mounted etc and axial flow pumpset
	Sub Total	8500.00	5445.75	5458.85	Rs.13.10 lakhs excess utilized under mechanization scheme by Engineering Wing of Agriculture Department
2	Onattukara 1 st paddy cultivation charges (RKVY)	1200.00	410.00	410.00	
3	Project for promotion of sesamum cultivation in Onattukara region (RKVY)	60.00	20.00	20.00	
4	Seed Village Programme (CSS)	451.50	451.50	451.495	
5	Agri clinics (ATMA)	103.60	64.80	64.80	
6	Implementation of Coconut project in Kuttanad (CDB)	1315.697	1313.197	1312.391	Integrated farming programme of CDB has taken up in the Kuttanad region covering Alappuzha, Pathanamthitta and Kottayam district from 2010-11 to 2014-15
7	Assistance under 13 th Finance Commission	1262.00	1262.00	951.56	The Dept. has taken up the programmes like IPM, INM, One time assistance to fallow cultivation and rejuvenation of paddy cultivation in Rani Chithira Kayal.
	Total	4392.797	3521.497	3210.246	
	Grand Total	12892.8	8967.247	8669.096	
STATE SCHEMES					
8	Production bonus enhancement in Purakkad Kari (FSP)	20.00	20.00	20.00	Benefited 2836.55 ha in Purakkad Kari
9	Onattukara 1 st crop paddy cultivation charges (FSP) - State scheme	165.00	165.00	164.5	Fallow land cultivation - 1143.86 ha covering assistance for inputs & dewatering

10	Project for promotion of sesamum cultivation in Onattukara region (FSP) - State scheme	27.00	26.75	25.99	Assistance for sesamum cultivation in 1000 ha including assistance for seed production programme
11	Support for soil test based application	20.00	20.00	20.00	Support for 60000 soil samples analysed
12	Pest forecasting and early warning services	20.00	20.00	16.00	Implemented through KCPM 8 workshops, 39 trainings, 90 pest surveillance visit conducted
13	Establishment of godowns CAP structures (RIDF)	182.00	104.00	104.04	
State Total		434.00	355.75	350.53	
Grand Total (State + Central)		13326.8	9322.997	9019.626	

1) Mechanization

The project proposal for mechanization has been approved under Rashtriya Krishi Vikas Yojana in Kuttanad for an amount of ₹ 8500.00 lakhs and is as follows:

Sl. No.	Physical	Total (Rs. in lakhs)
a	Supply of motor with petty para	2747.17
b	Custom hiring cum service centre	5453.08
c	Training	153.00
d	Need based machinery	146.75
	Total	8500.00

An amount of ₹ 5445.75 lakhs has been released (₹ 3850.92 lakhs to Kerala Agro Industries Corporation and ₹ 1594.83 lakhs for the agriculture engineering wing for the implementation of the programme) under Rashtriya Krishi Vikas Yojana and ₹ 5458.85 lakhs has been utilized and the progress of various schemes is as follows (An amount of Rs.13.10 lakhs has been utilized in excess by the Engineering wing of the Department of Agriculture).

A. Supply of motor with petty para

Out of the total targeted number of 877 petty & para so far, 328 nos. were distributed. (Alappuzha 210, Kottayam 76, Pathanamthitta 42). An amount of ₹ 1102.47 lakhs has been utilized.

B. Mechanization - Custom hiring cum service centre

An amount of ₹ 3850.92 lakhs was released to KAICO for the purchase of machineries like combined harvesters, tractor and tiller. KAICO has utilized the amount for the purchase of 150 combined harvester, 92 tractors and 100 power tillers and for meeting administration cost. KAICO has handed over the procured machineries as follows:

Combine harvesters

Department of Agriculture - 18 Nos. (AXE Kottayam - 16, One Lakh Youth Programme - 2, Alappuzha)

Agro Service Centre, Perumatty, Palakkad - 2 Nos.

Power tiller

Department of Agriculture - 50 Nos (AXE Alappuzha, Pathanamthitta & Kottayam)

Tractor

Department of Agriculture - 45 Nos (AXE Alappuzha, Pathanamthitta & Kottayam)

For the establishment of custom hiring centre and procurement of various machineries (transplanters, reapers, power threshers, bailer and special cultivators, trucks etc), the Engineering Wing has utilized Rs.358.04 lakhs and for training and training infrastructure Rs.98.84 lakhs has been utilised. 38 trainings were imparted for agriculture labourers/youths on operation and maintenance of agricultural machineries.

Need based machinery

This scheme has been taken up for the purchase of chainsaw, brush cutter, nursery tray, sub soiler, rotavator, power sprayer, palm climber, cono weeder, paddy seeder, garden tiller, post hole digger workshop tool kit etc and an amount of ₹ 48.58 lakhs has been utilized for this component.

2) Onattukara 1st crop paddy cultivation charges

An amount of ₹ 410.00 lakhs has been given to Onattukara Vikasana Agency out of the total sanctioned amount of ₹ 1200.00 lakhs under Rashtriya Krishi Vikas Yojana. The entire amount was utilized for the following :

Fallow cultivation	Land: 421.09 ha	Rs 80.00 lakhs	
Input assistance	5268.7 ha	Rs.260 lakhs	(9230 farmers were benefitted)
Minor infrastructure works	28 nos in 14 padasekharam	Rs.70.00 lakhs	1040 farmers were benefitted

3) Project for promotion of sesamum cultivation in Onattukara region

An amount of ₹ 60.00 lakhs has been sanctioned for 3 years to Onattukara Vikasana Agency out of ₹ 20.00 lakhs released under RKVY.

The entire amount was utilized for the following :

Cultivation assistance	620 HA	15.5	3118 farmers benefitted
Seed production	3 tonnes	3.00	150 farmers benefitted
Processing units	3 nos.	1.5 lakhs	556 farmers benefitted

4) Seed Village Programme

Government of India has sanctioned and released an amount of ₹ 451.50 lakhs for the implementation of seed village programme under the Kuttanad package. The seed village programmes includes—seed production, farmers training, seed processing plants, construction of seed godowns etc. in Kuttanad region. The programme was implemented through Kerala State Seed Development Authority. The entire amount was utilized as follows;

The physical and financial targets was as follows:

Sl. No.	Component	Phy.	Fin. (₹ lakhs)
a.	Seed village	25300 ha	212.50
b.	Farmers training	100 nos.	15.00
c.	Seed processing plant	2 nos.	89.00
	Seed godown	2 nos.	100.00
d.	KAU		35.00
a)	Total		451.50

Seed Distribution – 212.495 has been utilized

2296 MT seeds have been distributed and covered an area of 25300 ha.

Name of District	Area Covered (Ha)	Qty. of seed (MT)	Amount (₹ lakhs)	No. of beneficiaries
Kollam	1000	80	8.40	5800
Pathanamthitta	1800	169	15.10	4834
Alappuzha	20000	1847	167.99547	24167
Kottayam	2500	200	21.00	3173
Total	25300	2296	212.49547	37974

b) Farmers training

100 farmer's trainings were conducted and an amount of ₹ 15.00 lakhs expended and 5140 farmers were benefited.

c) Seed processing plant & Seed Godown

i) Seed processing plant & Seed Godown (through KSSDA)

The Technical Committee constituted for construction of Seed godowns and processing plants at Mavelikkara and Pandalam decided to entrust the work to the Kerala State Ware Housing Corporation. As decided in the meeting held on 26.10.2010, an MOU was signed between the MD, Kerala State Warehousing Corporation and the Joint Director of Agriculture, KSSDA on 01.11.2010. An amount of ₹ 189.00 lakhs was released to Kerala State Warehousing Corporation and an amount of ₹ 189.00 lakhs were utilized. The seed godown and the seed processing plant at SSF, Pandalam has been completed.

ii) Seed godown through Kerala Agricultural University

The construction of another seed godown has been completed at RARS, Moncombu with a capacity of 100 MT and ₹ 35.00 lakhs has been utilized.

5) Agri clinics

Proposal for establishment of Agri Clinics for an amount of ₹ 103.60 lakhs. The programme was implemented by utilizing the provisions of Agriculture Technology Management Agency Scheme after obtaining approval from IDWG and Governing body of Alappuzha, Pathanamthitta & Kottayam district.

All 11 agro clinics has been established (7 in Alappuzha, 1 in Pathanamthitta and 3 in Kottayam) and are working smoothly. An amount of ₹ 64.80 lakhs has been utilized for agri clinics.

6) Implementation of Coconut project in Kuttanad

Integrated coconut farming programme of CDB is to be taken up in the Kuttanad region (Alappuzha, Pathanamthitta and Kottayam district) for the cut and removal of diseased and senile palms and for giving integrated management activity for enhancing productivity for the period from 2010-11 to 2014-15. 73695 palms were cut and removed and integrated farming was carried out in 15025 ha, irrigation facilities were also established (2010-11) an amount of Rs.1312.391 lakhs has been utilized.

7) Assistance under 13th Finance Commission

Under 13th FC Department was vested with the implementation of the following programmes in Pathanamthitta, Alappuzha and Kottayam districts:

Sl. No.	Item	Total amount released	Amount utilised
a	Fallow land	351.804	369.665
b	IPM	171.391	149.449
c	INM	369.805	373.883
d	Rejuvenation of paddy cultivation in Rani Chithira Kayal	369.00	58.563
Total		1262.00	951.56

STATE SCHEMES

8) Production bonus in Purakkad Kari

This scheme was implemented during 2009-10 under state sector scheme. An amount of ₹ 20.00 lakhs was released and this has been fully utilized.

This amount was provided to the Purakkad Karinilavikasana agency to providing production bonus enhancement for undertaking paddy cultivation in Purakkad Kari Region. The details of cultivation undertaken:

Total Area Virippu	-	1957 ha
Puncha	-	879.55 ha
Total	-	2836.55 ha

9) Onattukara 1st crop paddy cultivation charges (FSP) - State scheme

Sl. No.	Item	Area covered	Amount utilized (Rs. lakhs)
1	Fallow land cultivation	1143.8 ha	86.67
2	Input assistance	1862.12 ha	31.33
3	Dewatering		47.00
	Total		165.00

10) Project for promotion of sesamum cultivation in Onattukara region (FSP) -

An amount of Rs.26.75 lakhs was released for the implementation of the component under State Food Security Programme of which Rs.25.99 lakhs has been utilised for the following component.

Sl. No.	Item	Area covered	Amount utilized (Rs. lakhs)
1	Cultivation assistance (Input assistance)	1000 ha	24.24
2	seed production	35 ha	1.75
	Total		25.99

11) Support for soil test based fertilizer application

An amount of Rs.17.50 lakhs has been sanctioned under food security programme vide GO (Rt.) No. 1651/09/AD dated: 26-09-09 for conducting soil testing activities in Kuttanad region in a period of 2 years. The following activities were undertaken

Sl. No.	Particulars	Total (Rs. lakhs)
1	Data entry, analysis and infrastructure support to Regional Agricultural Research Stations Kumarakom/ RRS, Moncombu for sample preparation and all related activities	4.00
2	Training	0.50
3	Honorarium for sample collection	1.50
4	Conduct of campaigns	2.00
5	Preparation of nutrient monitoring book	1.00
6	Purchase of chemicals and inputs	2.00
7	Contingencies	1.00

8	Support to Nehru Yuva Kendra for undertaking soil sample collection	3.00
9	Additional amount	2.50
	Total	17.50

Apart from this Department of Agriculture has also utilized an amount of Rs 2.5 lakhs with the funds available under the regular programme. Hence an amount of ₹ 20.00 lakhs has been utilized.

60000 Soil samples were analysed

Alappuzha	-	24000
Kottayam	-	24000
Pathanamthitta	-	12000

12) Pest forecasting and early warning service

In Kuttanad Kerala Centre for Pest Management (KCPM) is functioning with full fledged team under the guidance of Deputy Director of Agriculture for conducting forecasting and early warning for pest and disease incidence. This unit at Moncombu is undertaking systematic surveillance of pests and diseases, conducting agro clinics, workshops, trainings for officers and farmers, diagnostic team visits etc. The details of activities undertaken so far are given below:

1.	No. of workshops	6 nos
2.	No. of trainings conducted for farmers	33 nos.
3.	No. of farmers attended training	1650 nos
4.	No. of trainings conducted for officers	2 nos
5.	No. of pest surveillance visits conducted	52 nos
6.	Frequency of field visit	4 visits per week

An amount of Rs.16 lakhs has been expended so for the above activities.

13) Establishment of godowns (CAP storage structures)

An amount of ₹ 182.00 lakhs was sanctioned for the establishment of paddy godowns (65 nos of temporary storage structures - CAP storage units under RIDF has been sanctioned for Alappuzha - 35, Pathanamthitta - 10, Kottayam - 20). Construction of 40 godowns (Alappuzha - 26, Pathanamthitta - 4, Kottayam - 10) has been completed and ₹ 104.00 lakhs utilized.

Apart from this project for revamping of dewatering system for flood control and agriculture development of R Block Kayal in Alappuzha district has been sanctioned under RKVY programme for an amount of Rs.895.90 lakhs. During 2013-14 an amount of Rs.150.00 lakhs has been sanctioned. During 2014-15 an amount of Rs.115.00 lakhs has also been sanctioned (total Rs.265.00 lakhs. Of which an amount of Rs.186.5861 lakhs has been utilized for the civil works in connection with drainage of R Block. Government have accorded tender sanction to United Electrical Limited for the purchase of 23 mixed flow pumps. Supply not effected.

The scheme wise details under Kuttanad Package:

Sl. No.	Item	(Rs. in lakhs)	
		Amount released	Amount Utilised
I	Under RKVY		
	Agriculture Mechanization	5445.75	5458.85
	Onattukara Fallow Land Cultivation	410.00	410.00
	Promotion of sesamum cultivation	20.00	20.00
II	CSS		
	Seed Village	451.50	451.495
	Agri Clinics through ATMA	64.80	64.80
	CDB	1313.197	1312.391
III	13 th FC	1262.00	951.56
	Total	8967.247	8669.096
IV	State Scheme	355.75	350.53
	GRAND TOTAL	9322.997	9019.626