

FIFTEENTH KERALA LEGISLATIVE ASSEMBLY

**COMMITTEE
ON
PUBLIC ACCOUNTS
(2023-26)**

NINETY SECOND REPORT

(Presented on 28th January, 2026)



**SECRETARIAT OF THE KERALA LEGISLATURE
THIRUVANANTHAPURAM**

2026

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on

Paragraphs relating to Ayush, Public Works Departments contained in the Report of the Comptroller and Auditor General of India (General & Social sector) for the year ended 31st March 2017 and paragraphs relating to Health & Family Welfare, Higher Education and Planning & Economic affairs Departments contained in the Report of the Comptroller and Auditor General of India (General & Social sector) for the year ended 31st

March 2019

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COMMITTEE ON PUBLIC ACCOUNTS (2023-26)
COMPOSITION

Chairperson :

Shri Sunny Joseph

Members :

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Shri. M. V. Govindan Master.

DR. K.T. Jaleel

Shri. C.H. Kunhambu

Shri. Mathew T. Thomas

Shri. M. Rajagopalan

Shri. P.S. Supal

Shri. Thomas K. Thomas

Shri. K.N. Unnikrishnan

Shri. M.Vincent

Legislature Secretariat

Dr N. Krishna Kumar, Secretary

Shri. Selvarajan P.S., Joint Secretary

Shri. Jomy K. Joseph, Deputy Secretary

Smt. Beena O. M., Under Secretary

INTRODUCTION

I, the Chairperson, Committee on Public Accounts, having been authorised by the Committee to present this Report, on their behalf present the Ninety Second Report on paragraphs relating to Ayush, Public Works Departments contained in the Report of the Comptroller and Auditor General of India (General & Social sector) for the year ended 31st March 2017 and paragraphs relating to Health & Family Welfare, Higher Education and Planning & Economic affairs Departments contained in the Report of the Comptroller and Auditor General of India (General & Social sector) for the year ended 31st March 2019.

The Reports of the Comptroller and Auditor General of India (General & Social sector) for the years ended 31st March 2017 and 31st March 2019 were laid on the Table of the House on 18th June 2018 and 1st June 2021 respectively.

The Committee considered and finalised this Report at the meeting held on 20th January, 2026.

The Committee place on records our appreciation of the assistance rendered to us by the Accountant General in the examination of the Audit Report.

Thiruvananthapuram,
28th January, 2026.



SUNNY JOSEPH,
Chairperson,
Committee on Public Accounts.

DRAFT REPORT

DEPARTMENTS of AYUSH, PUBLIC WORKS, HEALTH & FAMILY WELFARE, HIGHER EDUCATION AND PLANNING AND ECONOMIC AFFAIRS

6.4 Irregular construction of a pharmaceutical factory costing ₹3.76 crore in a residential zone violating Zonal Regulations

Government of Kerala irregularly assigned land falling under 'residential zone' for construction of a pharmaceutical factory resulting in denial of mandatory clearances from local body and consequent idle investment and locking up of funds to the tune of ₹3.76 crore.

Under the Town Planning Act, 1933, the General Town Planning Scheme for Thiruvananthapuram as amended in 2007 lays down Zoning Regulations, which stipulate that all future developments in Thiruvananthapuram would be in conformity with the provisions of the Development plan for the district. Accordingly, areas have been zoned under various uses such as residential, commercial, industrial, public and semi-public, etc. Details regarding the nature of uses 'permitted', uses 'restricted' and uses 'prohibited' in each zone are also enlisted under the Zoning Regulations. The 'Uses permitted'¹ in a Zone cover the uses that could be normally accommodated in the relevant zone. Cases could be categorised as 'Uses Restricted'² where it might be possible for the executive authority with the concurrence of the Chief Town Planner to Government (CTP), to permit some other uses also, which were not likely to affect the quality and environment in a zone specified for a particular use. 'Uses prohibited'³

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- 1 'Uses Permitted' category under Residential Zones – All residences, retail shops, professional/ commercial offices/ establishments upto 200 sq.m, nursery, kindergarten, primary schools, clinics (out- patient) diagnostic centres, small service industries of a non-nuisance nature, etc.
 - 2 'Uses Restricted' category under Residential Zones -Hostels, boarding houses, commercial offices/shops/restaurants upto 500 sq.m, Markets, Gymnasium, Automobile showrooms/workshops, Research and Development Institute, Hospitals and Healthcare upto 20 beds, Service Industries upto 20 workers without power or 10 workers with 10 HP, Local/State/Central/Public sector offices, schools, etc.
 - 3 'Uses Prohibited' category under Residential Zones – Any use other than those specified in 'Uses Permitted' and 'Uses Restricted'.

enlist the various objectionable uses in each zone which are not specified under the other two uses and which shall not be permitted under normal circumstances. The Zoning Regulations permitted operation of only such non-obnoxious, non-nuisance type of service or Light industries engaging not more than three workers, with power limited to 3 HP or six workers without power, in residential zones. The Zoning Regulations also stipulated that large scale development proposals in an area not less than two Hectares⁴, exceeding an investment of ₹50 crore, which provide direct employment to not less than 500 may be permitted in all zones subject to recommendation of a committee⁵ constituted by the Government for this purpose.

Audit of the Pharmaceutical Corporation (Indian Medicines) Kerala Ltd., Thrissur (Oushadhi)⁶ for the period 2015-16 conducted during January- February 2017 revealed violation of the above Zoning Regulations leading to idle investment of ₹3.76 crore, as detailed below.

The Managing Director (MD) of Oushadhi requested GOK (November 2012) to provide approximately one acre of land for constructing a Panchakarma Institute at Thiruvananthapuram. Accordingly, Government of Kerala (GOK) informed Oushadhi (June 2014) of its intention to transfer on lease, 40.47 ares⁷ of land situated in Survey No. 2615 of Muttathara village in Thiruvananthapuram district for the purpose. However, Oushadhi informed GOK (July 2014) its decision to construct a pharmaceutical factory on the site and requested to levy only a nominal rate as lease charges. GOK issued orders (May 2015) transferring 40.47 ares of land to Oushadhi at a nominal lease rent of ₹100 per are for 30 years. Audit observed that the proposed factory did not figure in the list of services/light industries permissible in residential zones.

The work of preparing a Project Report to set up a unit for the production of

4 One hectare = 100 ares.

5 Committee consisting of Secretary LSGD, CTP, District Town Planner, Secretary, Thiruvananthapuram Development Authority and Secretary, Thiruvananthapuram Corporation.

6 A fully owned Government of Kerala undertaking engaged in the business of Ayurvedic Medicines.

7 40.47 Ares = One Acre.

proprietary Ayurvedic medicines was entrusted (May 2015) to M/s. KITCO Ltd. (KITCO)⁸ by Oushadhi. Agreement was later executed (September 2015) with KITCO for obtaining consultancy services within the scope of work including preparation of project report, engineering⁹, procurement¹⁰ and construction management for the project as well as providing technical expertise during construction and commissioning of the project. The agreement also provided for KITCO to provide technical assistance to Oushadhi in seeking approval from Government and statutory bodies like Pollution Control Board, Electricity Board, Water Authority, Factory Inspectorate, Electrical Inspectorate, etc.

KITCO submitted (July 2015) the final Project Report for setting up a state of the art production facility at Muttathara in Thiruvananthapuram at an estimated cost of ₹6.56 crore. Agreement was executed (October 2015) by Oushadhi with M/s. Crescent Construction Company, Thiruvananthapuram (Contractor) for taking up Civil Works at a contract price of ₹3.44 crore. The time of completion of the work was fixed as four months from the date of the agreement. The work of construction of the factory building was completed at an expense of ₹3.76 crore and the building inaugurated in February 2016. The machinery for the first phase was supplied by March 2017 for which an expenditure of ₹1.14 crore was incurred. Despite completion of factory building and procurement of necessary equipment, the factory is yet to commence its operation (February 2018).

Audit noticed that the land leased out by GOK to Oushadhi at Muttathara was situated in a residential zone wherein construction of factory was not permissible. It is evident that Oushadhi with its envisaged state-of-the-art production facility, targeting to engage 33 persons directly and 150 persons indirectly, was not eligible to set up and

8 A Public Ltd. Company and an Accredited Agency for execution of public works.

9 Engineering services included providing technical assistance to Oushadhi for identification, negotiation and finalisation of all plant, equipment, parts etc., required for the project and negotiation with contractors for civil, structural, mechanical, electrical instrumentation, erection, etc.

10 Procurement services included identification of project packages, preparation of tenders (Both technical and commercial), preparation of Tender Notices, techno-commercial discussions with the bidders, techno-commercial evaluation of offers and recommendation thereof, drafting and forwarding letter of award of contract to the client to issue to the contractor, operation of contract, processing of bills for payment, etc.

run the factory in a residential area. The project report prepared by KITCO for the factory also recognised the fact that the land for the factory was situated in a green zone which necessitated prior approval of CTP to be obtained before commencement of any construction activity. Initial clearances for the project from the Fire and Safety Department, Local Body, Factories and Boilers Department, Pollution Control Board, Ground Water Department and Ministry of Civil Aviation were also to be obtained.

Audit further noticed that Oushadhi sought permission (September 2015) for conversion of land situated in a residential zone into industrial zone from CTP. Without waiting for any formal approval, Oushadhi commenced the construction of the factory devoid of statutory clearances, which was a serious violation of extant rules, on its part. Audit later observed (January 2016) that even the CTP, from whom formal approval was sought for by Oushadhi, was not competent to accord the same and the matter was taken up with GOK.

Though the proposed factory of Oushadhi did not satisfy any of the aforesaid criteria laid down in the Zoning Regulations, it was decided (July 2017) in a meeting of Ministers of Health and Local Self Government Departments, Government Secretaries of Local Self Government and Ayush Departments, CTP, the Secretary, Corporation of Thiruvananthapuram and the Chairman/ MD Oushadhi that in view of the likely delay in obtaining building permit, the Corporation was to grant temporary UA number 170 to Oushadhi within one week from the date of receipt of application from Oushadhi. This was clearly indicative of a move towards regularising the Zonal violation and consequent irregular construction. Temporary UA number was allotted to the building in October 2017.

After the matter was referred (September 2017) to GoK, Audit was informed (October 2017) that Government proceeded with construction of the factory with the bonafide belief that zone regularisation would take place in due course. It was also stated that as the Government had since taken a positive decision on the subject, the factory could be operationalized within a short period.

The reply of the Government was not acceptable because Government cannot proceed with serious issues such as construction of factories in residential zones on the basis of assumptions and belief that regularisation would occur in due course. Government has to function within the parameters prescribed by Acts and Regulations. The matter assumes seriousness when Government violates the Rules and Regulations formulated by itself, which calls for fixation of responsibility on the Officers at fault.

[Audit paragraph 6.4 related to Ayush Department contained in the Report of the Comptroller and Auditor General of India for the year ended 31st March, 2017 (General & Social Sector)]

[Notes received from the Government on the above audit paragraph are included as Appendix II]

Excerpts from the discussion of the Committee with officials concerned on 26.09.2023

1. While discussing the above audit observation, the Committee wanted to know the reason for such an irregular construction and also enquired about the present status of the functioning of the factory. The Joint Secretary, Ayush Department replied that the site for construction of the pharmaceutical factory was allotted in a residential zone. The work had started in 2015 and completed in 2018. Now it is working with sufficient manpower and machinery. At the time of the audit, construction of the building and the installation of machinery were not completed. But now it is running successfully with a profit of ₹71.8 crore. She added that a UA number was granted for the building, and a request for the conversion of the said land into an industrial zone was submitted to the Chief Town Planner. The Committee noticed that a serious violation of existing rules had occurred on the part of the Department in constructing such a factory in a residential zone without obtaining proper approval from the authorities concerned. The Committee expressed its displeasure over the slothful attitude of the Department in not obtaining prior approval from the Local Self-

Government Institution concerned and consequent idle investment and parking of funds to the tune of ₹3.76 crore. The Committee criticised that instead of furnishing the reason for the construction of a pharmaceutical factory in a residential zone, the Department had submitted the steps taken for the regularisation of the construction. The Committee opined that the construction of factories in residential zones was illegal, and if it was allowed, it would become a regular practice. Then the Principal Accountant General informed that the main reason for the objection was the violation of zonal regulation. He added that the construction cost of the building was ₹3.76 crore and was inaugurated in 2016. The machinery, costing ₹1.14 crore for the first phase, was supplied in 2017. The main objection was that, despite providing all these facilities, the factory failed to start its operation in time.

2. The Committee inquired about the present status of zone regularisation of the factory site. The Joint Secretary, Ayush Department informed that since there were certain buildings that were functioning as factories in that area, the said factory would soon get the approval. The Committee opined that the trend of construction of government buildings without obtaining prior approval from the local bodies concerned, and any attempt to construct buildings on the basis of the assumptions that regularisation would take place in due course should not be encouraged.

3. The Committee opined that the tendency to construct Government Institutions in violation of zonal regulations was not at all desirable and it was not appropriate to adopt separate criteria for Government Institutions. The Committee urged that adequate measures should be taken by the Department not to repeat such irregularities in future.

Conclusion/ Recommendation

4. **The Committee observes that serious violation of existing rules occurred on the part of the Department in undertaking the construction of a factory in residential zone without obtaining the requisite approvals from the competent authorities. The Committee expresses its displeasure over the Department's**

negligence in securing prior approval from the Local Self-Government Institution concerned, which resulted in idle investment and parking of funds to the tune of ₹3.76 crore. The Committee also notes with concern the continuing practise of constructing Government buildings without obtaining prior approval from the relevant local bodies and opines that it is unacceptable to proceed with such constructions on the presumption that regularisation will be granted at a later stage. In this context, the Committee recommends that the Department should take appropriate and timely measures to ensure that such procedural violations are not repeated in the future.

6.7 Non-finalisation of tender within the firm period leading to avoidable expenditure of ₹1.53 crore

Non-finalisation of tender for construction of two buildings within the firm period led to avoidable excess expenditure of ₹1.53 crore to Government of Kerala.

Section 2009.5 of Kerala Public Works Department Manual (PWD) stipulated that the consideration of tenders and decision thereon shall be completed well before the date of expiry of the firm period¹¹ noted in the tender so that the letter of acceptance is sent to the bidder before the expiry of the firm period. The firm period was fixed as the maximum time required within which a decision can be taken on the tender and order of acceptance issued in writing to the bidder, which shall not exceed two months in the normal course. If delay is anticipated, the officer who invited the tenders shall get the consent of the lowest two bidders for extending the firm period by one month or more as required. In case any of the two lowest bidders refused to extend the firm period, that tender could not be considered. All officers concerned with the consideration of tenders were, therefore, to deal with them expeditiously and settle the contract before the expiry of the firm period.

¹¹ The firm period of a tender is the period from the date of opening of the tender to the date upto which the offer given in the tender is binding on the bidder.

Audit noticed¹² that the departmental authorities failed in adhering to the above provisions in the construction of two buildings, which resulted in avoidable excess expenditure of ₹1.53 crore to the Government exchequer as discussed below.

- **Construction of Mini Civil Station at Devikulam, Idukki District- Phase I**

Government of Kerala (GOK) accorded (July 2013) administrative sanction for construction of Phase I of Mini Civil Station, Devikulam in Idukki District at a cost of ₹ five crore. The Superintending Engineer (Buildings) (SE) Central Circle, Thrissur tendered (December 2013) the work for an estimate cost of ₹4.75 crore, with a firm period of two months (upto 02 March 2014) from the date of opening of the tender (30 December 2013). As per the bid documents, the lowest of three bidders, Shri. Peter Kuriakose, quoted 13 per cent above the estimate rate. Audit scrutiny of records at the SE Central Circle, Thrissur revealed that the tender acceptance proposal was forwarded by the SE to the Chief Engineer (Buildings) (CE) only on 17 March 2014, after the expiry of the firm period on 02 March 2014. Due to refusal (April 2014) of the lowest bidder to accept extension of the firm period, the tender could not be finalised.

Consequently, SE Central Circle, Thrissur retendered (June 2014) and awarded (October 2014) the work to M/s. Kerala State Construction Corporation at 35 per cent above the estimate rate and the work was completed (July 2016) at a total cost of ₹6.40 crore.

Had the tender acceptance proposal been sent to CE well before the expiry of the firm period, the work could have been awarded at 13 per cent above the estimated rate and an excess expenditure of ₹1.04 crore¹³, being the tender excess variation could have been avoided. The SE Central Circle, Thrissur in his reply (September 2017) admitted the procedural lapses that resulted in the delay and informed that strict

12 During audit of office of the Superintending Engineer(Buildings) Central Circle, Thrissur from 25 May, 2017 to 9 June, 2017 and office of Superintending Engineer(Buildings) North Circle, Kozhikode from 17 April, 2017 to 3 August, 2017 for the period 2014-17.

13 ₹6.40 crore-₹5.36 crore=₹1.04 crore(Difference between the lowest bids accepted)

instructions were since given to the staff to give priority to tender approval files for completion within the time frame.

The CE stated in reply that (January 2018) there was no deliberate attempt on the part of the officials concerned in delaying the communication and that the period of two months was insufficient for finalisation of tender, particularly in cases where Local Market Rate (LMR) justification was required.

The reply was not acceptable as the delay was not caused as a result of delay in receipt of LMR from the Assistant Engineer. Audit observed that the LMR was received on 06 February, 2014, but the tender acceptance proposal was forwarded to CE only on 17 March, 2014 after expiry of the firm period on 02 March, 2014. Moreover, the contention that the period of two months was insufficient was not correct as a period of two months was sufficient to complete the process, if executed in a vigilant and responsible manner. In this instance, things were handled in a casual manner which led to loss of ₹1.04 crore which calls for fixing of responsibility.

- **Construction of school building for Government Higher Secondary School, Edappal, Malappuram District**

Government accorded (February 2013) Administrative Sanction for the construction of a school building for the Government Higher Secondary School (GHSS), Edappal, Malappuram District at a cost of ₹1.25 crore. The SE North Circle, Kozhikode tendered (November 2013) the work for an estimated cost of ₹1.18 crore and forwarded (December 2013) a proposal to accept the tender and award the work to the lowest bidder, Shri. Nandakumar U V, who quoted a rate of 12.25 per cent above the estimate. The firm period of the tender was two months (upto 29 January, 2014) from the date of opening of tender (30 November, 2013). However, Audit noticed from the scrutiny of records at the office of the CE that though the CE approved (22 January, 2014) tender acceptance proposal within the firm period, the same was despatched (14 February, 2014) to the SE only after the expiry of the firm period. Consequently, the SE received the tender approval from the CE only on 03 March

2014 after the expiry of the firm period. As the lowest bidder refused (March 2014) to extend the firm period, the tender could not be finalised.

The SE, therefore, re-tendered (July 2014) and awarded the work (February 2015) to Manzil Constructions at 54.50 per cent above the estimate rate and the work was completed (April 2016) at a total cost of ₹1.81 crore.

Had the CE communicated the tender acceptance in time, the work could have been awarded at 12.25 per cent above the estimated rate and the excess expenditure of ₹0.49 crore, being the tender excess variation, was avoidable.

The CE while admitting (January 2018) the lapses stated that there was no deliberate attempt on the part of the officials concerned in delaying the communication. However, Audit observed that though the tender acceptance proposal for the work was received at the office of the CE on 31 December, 2013, the acceptance of tender was communicated to SE only on 03 March, 2014 after the expiry of firm period on 29 January, 2014. Thus, it was observed that the negligent attitude exhibited in the processing of tender proposals resulted in avoidable excess expenditure of ₹0.49 crore to the Government exchequer, which needs fixing of accountability. Thus, failure of the SEs of Central Circle, Thrissur and North Circle, Kozhikode and the CE to ensure completion of the tender formalities within the firm period in the above two cases led to loss amounting ₹1.53 crore. The Department needed to strengthen its internal control mechanism for avoidance of recurrence of similar instances in future.

The paragraph was sent (October 2017) to Principal Secretary to Government, Public Works Department. Despite reminders, reply was not received (February 2018).

[Audit paragraph 6.7 related to Public Works Department contained in the Report of the Comptroller and Auditor General of India for the year ended 31st March, 2017 (General & Social Sector)]

[Notes received from the Government on the above audit paragraph are included

as Appendix II]

Excerpts from the discussion of the Committee with officials concerned on 26.09.2023

5. While considering the audit para, the Committee wanted to know the present status of disciplinary action taken against the delinquent officers in response to which the Deputy Chief Engineer (Buildings), Public Works Department replied that the data collection in this regard was completed recently and was handed over to the PWD (Vigilance) wing. The Committee noted with concern that the disciplinary action initiated in 2018 had not yet been completed and that a deliberate delay had occurred from the part of the Department in completing the disciplinary proceedings and it could not be tolerated. The Committee opined that action should also be taken against those who had deliberately committed delays in completing the disciplinary actions. The Deputy Chief Engineer (Vigilance), PWD informed that there occurred a delay in getting the charge sheet from the Government and six out of the ten delinquents had retired from service in 2014 and disciplinary proceedings were continuing against the remaining four officials to recover the loss incurred to the Government and the process would be completed immediately after getting the statement of defence. The Committee expressed its displeasure over the lethargic attitude of officials in not completing the Departmental action started in 2018 and strictly warned them to submit the details of disciplinary action taken against the delinquents within a month.

Excerpts from the discussion of the Committee with officials concerned on 13.08.2024

6. The Committee directed to submit a report on the current status of the disciplinary action initiated against the officials at the earliest.

Conclusion/ Recommendation

7. The Committee notes with concern, the inordinate delay of 6 years in initiating and finalizing disciplinary proceedings against the delinquent officials.

It expresses strong dissatisfaction with the lethargic attitude of the officials responsible for the failure in completing Departmental actions against the officials concerned within the stipulated timeframe. The Committee, therefore, directs the Department to submit a detailed report on the action taken in the two cases highlighted in audit paragraph 6.7, including the status of disciplinary measures initiated against the officials involved, within one month.

2.2 Misappropriation of Government money in General Hospital, Neyyattinkara, District Hospital, Mavelikkara and suspected misappropriation in Taluk Hospital, Fort, Thiruvananthapuram

Failure to adhere to codal provisions and lax supervisory controls resulted in misappropriation of ₹1.84 lakh in the General Hospital, Neyyattinkara, ₹6.46 lakh in the District Hospital, Mavelikkara and suspected misappropriation of ₹0.83 lakh in Taluk Hospital, Fort, Thiruvananthapuram

Rule 92 (a) (ii) to (iv) of the Kerala Treasury Code (KTC) requires Government officers who handle cash to enter all monetary transactions in the cash book as soon as they occur and get these attested by the Head of Office in token of check. The Head of Office should verify the totalling of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial them as correct. At the end of each month, the Head of Office should verify the cash balance in the cash book and record a signed and dated certificate to that effect. The KTC further stipulates that a Government servant who receives money on behalf of the Government, shall remit it into the treasury or the Bank on the day of receipt or as soon afterwards as is possible.

The Kerala Financial Code (KFC) also stipulates that if the Head of Office suspects defalcation or loss of public moneys which involved his office or in which a Government servant subordinate to him was involved, he should immediately send a preliminary report to the Accountant General and to the Head of the Department. After sending these preliminary reports, the Head of Office should investigate the matter fully without delay and take further action, including fixing and enforcing

responsibility for losses. The KFC also requires the Head of Office to report instances of misappropriation to the Vigilance and Anti-Corruption Bureau (VACB) and simultaneously inform the District Collector, the Additional District Magistrate and the Head of the Department that the matter had been reported to the VACB.

In Government hospitals, Hospital Management Committees (HMC) are constituted to ensure development and better functioning and improvement of hospitals. All receipts by way of charges for laboratory tests, X-ray, ambulance service, outpatient/inpatient fees, etc., are deposited into the bank account of the HMC, maintained for the purpose. All expenditure pertaining to the HMC is met by withdrawal from the bank account. While the Clerk in the HMC was responsible for recording all these transactions daily in the cash book, the Superintendent of the hospital was to ensure and attest correctness of recording of these transactions in the cash book.

Audit observed that failure to adhere to codal provisions coupled with lax supervisory controls resulted in misappropriation of Government money in the General Hospital (GH) Neyyattinkara¹⁴ and District Hospital (DH) Mavelikkara¹⁵. An instance of suspected misappropriation was also noticed in the Taluk Hospital, Fort, Thiruvananthapuram¹⁶ as detailed below.

- **General Hospital, Neyyattinkara**

A scrutiny of the HMC cash book in the GH Neyyattinkara revealed that daily cash collection of the HMC was not fully deposited into the bank account, contrary to provisions of the KTC requiring Government servants to make remittances, on the day of receipt or immediately afterwards. Audit noticed that the Hospital Superintendent had detected (31 July 2017) a shortfall of ₹83,519 in the closing cash balance in the HMC cash book. The shortfall in cash was

14 Audit conducted at General Hospital, Neyyattinkara in September 2018, covering the period 01 May 2017 to 31 August, 2018.

15 Audit conducted at District Hospital, Mavelikkara in December 2018, covering the period 01 October 2017 to 30 November, 2018.

16 Audit conducted at Taluk hospital, Fort, Thiruvananthapuram in November 2019 covering the period 01 December 2018 to 31 October. 2019.

recovered from the Senior Clerk responsible for maintenance of the cash book, who remitted (18 August 2017) the misappropriated amount into the HMC bank account.

In view of the single instance of misappropriation detected by the Hospital Superintendent on 31 July 2017 and the large cash balances retained by the HMC in violation of norms, Audit conducted a detailed examination of the cash book for the period 01 January 2017 to 31 August 2018, which revealed a further misappropriation of ₹one lakh. It was observed that on 28 July 2017, the opening balance of cash was ₹3,26,970 and cash receipts on the day amounted to ₹35,321. Since ₹41,000 was deposited into the bank account the same day, the closing cash balance should have been ₹3,21,291. However, the closing balance was understated and wrongly recorded as ₹2,21,291 on 28 July 2017 which was also reckoned as the opening balance in the cash book on 29 July 2017. Subsequent daily cash balances were also seen to have been arrived at, based on the understatement of ₹one lakh on 28 July 2017. Thus, the Senior Clerk in this instance, misappropriated ₹one lakh from the HMC accounts.

- **District Hospital, Mavelikkara**

In DH, Mavelikkara, test check of the entries made in the HMC cash book revealed that the closing balance of cash on 31 March 2018 was ₹6,80,479 after reckoning the day's collection of ₹10,020. However, the HMC Clerk recorded the opening balance of cash on 01 April 2018 as ₹10,020 thereby understating the balance by ₹6,70,459. Audit observed that the Superintendent of the Hospital attested the understated opening balance in the cash book on 01 April 2018, without verifying the previous day's cash balance.

In view of the suspected embezzlement of cash, Audit undertook a detailed examination of the cash book for the period 01 January 2016 to 25 July 2018 which included the period when the said Clerk was in charge of the HMC cash book viz. 23 August 2016 to 24 July 2018. It was noticed that the cash

book for the period was not properly maintained and contained many corrections, overwriting, cancellation of entries, etc. Daily cash collections were not deposited in the Bank regularly by the Clerk, resulting in retention of large cash balances. Audit examination of the daily cash collection and connected bank statements revealed that the closing balance of cash in the HMC cash book on 24 July 2018 (when the HMC Clerk was relieved of her duties and transferred to Primary Health Centre, Nooranadu) should have been ₹6,67,623. However, the HMC Clerk handed over only ₹21,799 to the new cashier resulting in short accounting of ₹6,45,824 in the cash book. Thus, the HMC Clerk committed embezzlement of ₹6,45,824 in the DH, Mavelikkara.

- **Taluk Hospital, Fort, Thiruvananthapuram**

In Taluk Hospital, Fort, Thiruvananthapuram, Audit noticed probable misappropriation of ₹83,226 from the HMC accounts. Audit examination of the HMC cash book for the month of August 2019 revealed that ₹8,377 received by way of dialysis charges, lab charges, OP charges and ECG charges on various dates were not accounted in the cash book.

Upon identification of the suspected misappropriation of ₹8,377, Audit sought to examine records for the period 01 April 2017 (the day the Section Clerk assumed charge) to 31 October 2019. However, the consolidated daily collection register and the Department wise collection registers for the period 01 April 2017 to 12 July 2017 were not made available to Audit for scrutiny, citing that these were not handed over to the present Superintendent. Audit examination was therefore confined to the period 13 July 2017 to 31 October 2019.

It was revealed during audit that entries were not made in the cash book on a daily basis and contained overwriting, cancellation of entries, etc. The cash book was changed twice (17 July 2019 and 09 September 2019) during the period under audit scrutiny. In both instances, the opening balance was shown

as 'Nil' in the new cash book. In the first instance, against closing balance of ₹36,368 as on 16 July 2019, opening balance on 17 July 2019 was shown as 'Nil'. A note of the earlier Superintendent in the cash books indicated that the Section Clerk proceeded on unauthorised absence during various periods from 08 July 2019 and that the cash book was not shown to Superintendent from 01 May 2019. It was further recorded that entries upto 16 July 2019 were entered subsequently in the cash book by the Section Clerk on 25 August 2019.

In the second instance, a new cash book was opened by the present Superintendent from 09 September 2019 on the grounds that while taking over charge on 09 September 2019, the Section Clerk had not submitted vouchers for payment of ₹8,303 recorded in the cash book besides not handing over balance of cash in hand of ₹11,144.

Since the entries in the cash book were suspect, in order to rule out loss to the exchequer, Audit recast the cash book on the basis of daily collection registers/subsidiary registers. Audit thus observed that as on 31 October 2019, against the cash balance of ₹1,23,725 as reckoned by Audit, the cash balance shown in the cash book was only ₹40,499, resulting in suspected misappropriation of ₹83,226.

Consequent to communicating the findings of audit, Director of Health Services constituted a team under the supervision of the Finance Officer to verify the accounts and registers of HMC for the period from December 2018 to November 2019. The team detected short accounting of ₹1,49,747 in HMC accounts and recommended disciplinary action against the HMC Clerk and recovery of misappropriated amount along with 18 percent interest.

Audit observed systemic deficiencies leading to the misappropriations. In GH, Neyyattinkara, the Hospital Superintendent, though aware of loss of public moneys, neither informed the Head of the Department and Accountant General nor initiated any action to investigate the matter fully as required under the KFC.

In DH, Mavelikkara though the discrepancies noticed in the records were brought to the notice (September-November 2018) of District Medical Officer (Health), the Hospital Superintendent failed to initiate any action to investigate and quantify the loss to exchequer and fix responsibility for losses, as required under the KFC. In the Taluk Hospital, Fort, Thiruvananthapuram, the Hospital Superintendent did not follow up on the deficiencies in maintenance of the cash book and failed to identify and quantify the loss to the exchequer.

It was also seen that the Superintendents of the two Hospitals viz., General Hospital, Neyyatinkara and District Hospital, Mavelikkara, did not comply with the stipulations in the KTC which required them to verify the daily totals in the cash book and at the end of each month, to verify the cash balances in the cash book and record a signed and dated certificate to that effect. In the case of Taluk Hospital, Fort, Thiruvananthapuram, the Superintendent affixed his signature to the daily closing in the cash book without adequate verification, resulting in the suspected misappropriation. Further, the failure of the Superintendents of all the three hospitals to investigate the issue thoroughly and take further action including fixing and enforcing responsibility for losses and instead, attempting to regularise the difference, was in gross violation of the provisions contained in the KFC in this regard. Thus, non-compliance to the stipulations contained in the KTC facilitated the suspected embezzlement of Government money.

Instances of misappropriation in GH, Neyyattinkara and DH, Mavelikkara were brought to the notice of Government (July 2019). Government of Kerala (GoK) replied (January 2020) that in GH, Neyyattinkara the misappropriated amount of ₹1 lakh detected by Audit, has since been recovered from the Death cum Retirement Gratuity (DCRG) of the Head Clerk and that, as punishment, the then Hospital Superintendent was transferred to District Hospital, Kanhangad. Further, with reference to DH, Mavelikkara, GoK

replied (January 2020) that consequent to the audit observation, the Head Clerk was suspended (December 2018) from service. Besides, it was informed that a detailed special audit conducted by Directorate of Health Services revealed a total liability of ₹14.69 lakh due to non-production of vouchers and receipts, short accounting, etc. The suspected misappropriation in Taluk hospital, Fort, Thiruvananthapuram was referred to GoK in June 2020. Despite reminders issued to GoK in August and December 2020, no reply was received (December 2020).

Government may evaluate and strengthen the existing internal control mechanisms in HMCs to safeguard against misappropriation of Government money.

[Audit paragraph 2.2 related to Health and Family Welfare Department contained in the Report of the Comptroller and Auditor General of India for the year ended 31st March, 2019 (General & Social Sector)]

[Notes received from the Government on the above audit paragraph are included as Appendix II]

Excerpts from the discussion of the Committee with officials concerned on 26.09.2023.

8. The Committee wanted to know about the action taken regarding the audit observation and also enquired about the disciplinary action that had been taken against Shri. Ayyappan Pillai, one of the delinquents, who had expired in the midst of the enquiry. The Joint Secretary, Health and Family Welfare Department replied that the irregularity in Fort Hospital was detected in 2019. He added that Shri. T. Ayyappan Pillai the then Clerk, Superintendents Dr.Ajayamohan, Dr.Stanley S. and Lay Secretary Smt.Rekha V.S were responsible for the said irregularity. An amount of ₹1,16,008/-was fixed as liability against Shri. T Ayyappan Pillai, but he expired on 16.08.2021 while the disciplinary proceedings were going on. The Committee

enquired about the action taken by the Department against Shri. T. Ayyappan Pillai till 2021, to which, the Joint Secretary, Health and Family Welfare Department informed that though disciplinary action had been initiated, charge memo issued and his explanation received, but he expired by that time. The Committee inquired whether they examined the reply submitted by Shri. T. Ayyappan Pillai, the witness replied in the negative.

9. The Committee was dissatisfied over the reply and opined that the officials representing the Department should thoroughly study all the relevant documents while appearing before the Committee and warned that such instances should not be repeated in future. The Committee noted that undue delay had occurred from the part of the Department in completing the disciplinary action taken against the delinquents. The Joint Secretary, Health and Family Welfare Department further clarified that the DCRG, and other pensionary benefits of Shri. T. Ayyapan Pillai. had not yet been issued and that the liability could be recovered from DCRG, if the loss was mentioned in the liability certificate. To a further query of the Committee the Joint Secretary, Health and Family Welfare Department informed that disciplinary proceedings had been initiated against the other officials for their supervisory lapse.

10. The Committee noticed that in connection with the misappropriation of Government money in the Government Hospital, Neyyattinkara, action had only been taken against the senior Clerk Venkiteswaran Potti, and enquired why disciplinary action had not been initiated against other responsible officers. The witness clarified that in the case of Fort Hospital, the disciplinary action was taken against the supervisory officers since the Departmental proceedings could not be completed in time due to the demise of one of the delinquents.

11. The Committee directed the Department to submit the present status of the action taken against the superintendents Dr.Ajayamohan, Dr.Stanley S and Lay Secretary Smt.Rekha V.S. The Joint Secretary, Health and Family Welfare Department agreed to submit a detailed report. To a further query of the Committee he

assured that the misappropriated amount would be recovered from the DCRG of Shri.T. Ayyappan Pillai.

12. On examining the misappropriation of money in District Hospital Mavelikkara, the Committee noticed that in the report submitted by the department it was stated that there was no financial irregularity related to the HMC fund and no misappropriation was detected in Mavelikkara hospital. The Joint Secretary, Health & Family Welfare Department clarified that the reply submitted before the Committee was furnished by the then Superintendent of District Hospital, Mavelikkara and a vigilance enquiry had been continuing in that regard. The Committee enquired the relevance of conducting vigilance investigation, if no regularity had taken place and if the vigilance investigation was still going on why was it not mentioned in the reply. The Committee also noticed that the reply submitted before the Committee stated that cash book and vouchers were not maintained properly. The Joint Secretary, Health & Family Welfare Department appraised that the Accountant General's observation was that at the time of audit, the voucher was not presented before the audit team. Later while conducting departmental enquiry, the enquiry officers of the Department reported that voucher was present at the time of their enquiry. The Committee opined that such an indifferent reply could not be accepted.

13. The Principal Accountant General enlightened the Committee that after the audit, a detailed investigation conducted by the Health Directorate had revealed the discrepancy and made it clear that instead of six lakh rupees initially reported by the Accountant General, there had been a misappropriation of fourteen lakh rupees. He added that the computer data regarding that had been made available to the AG and ₹22000 had been repaid in that case. The Committee opined that in such a situation the reply given before the Committee was not acceptable and the Principal Secretary, Health Department should provide a proper explanation regarding the matter. On expressing its displeasure the Committee further opined that there was a great deal of negligence on the part of the Department and that it was not the right course of action to give such a misleading reply to the Committee even after the misappropriation was

pointed out by A.G and special audit team of DHS. The Committee noticed that the report made available to the Committee did not even mention any information about the ongoing vigilance investigation. Therefore, the Committee directed the Department to submit an explanation for furnishing such a misleading reply before the Committee and urged the Department to submit a report about the current status of the vigilance investigation as soon as possible.

Excerpts from the discussion of the Committee with officials concerned on 13.08.2024.

14. The Committee directed that the detailed report about the audit objection related to misappropriation of Government money in Taluk Hospital Fort, Thiruvananthapuram as sought by the Committee on 26.09.2023 be made available at the earliest.

Excerpts from the discussion of the Committee with officials concerned on 04.12.2024.

15. While considering the report submitted by the Department on the present status of disciplinary action taken against Dr.Ajayamohan, Dr.Stanley S, Superintendents, Fort Taluk Hospital, Thiruvananthapuram and Lay Secretary, Mrs. Lekha S., who were found guilty in the case of financial irregularities, the Director of Health Services submitted that the said financial irregularity could have been avoided completely, if the relevant vouchers for that period were traced out. The responsibility for the safekeeping of these vouchers and other office documents lay with the Clerk . The disbursement of funds by the physicians was contingent upon verification and confirmation of the associated bills, after which it fell to the Clerk to securely maintain those bills and vouchers. Even after allowing sufficient time to produce the vouchers amounting to ₹1,16,008/- it could not be found out and hence that amount would be deemed as his liability.

16. When the Committee asked about the release of DCRG, the Director of Health

Services confirmed that it had not yet been disbursed, although directives for recovery from the DCRG had been communicated to the District Medical Officer. Additionally, he had a liability of ₹1,48,949/- in KSFE, Poojappura Branch, but recovery intimation had not been received since there was no bond executed in that regard.

17. The Deputy Secretary, Legislature Secretariat pointed out that as per the reply furnished, all pensionary benefits except the terminal surrender had been released. The Director of Health Services submitted that terminal surrender and DCRG were the pensionary benefits to be released. But it was known from the DMO Office that the terminal surrender had been released and the contradiction in the reply furnished would be verified and a report in that regard would be submitted.

18. The Committee accepted the explanation regarding the submission of a report without including the details of the vigilance investigation being conducted on the financial irregularities at the Mavelikkara District Hospital and thus misleading the Committee.

Conclusions/ Recommendations

19. **The Committee expresses its dissatisfaction with the response provided by the Department and underscores the importance of Departmental representatives to be thoroughly prepared and well-versed with relevant documents when appearing before the Committee. Therefore, the Committee recommends that the Department should take utmost care to avoid recurrence of underpreparedness while appearing before the Committee in future.**

20. **The Committee observes that there has been significant negligence on the part of the Department in the case involving the misappropriation of funds in the District Hospital, Mavelikkara. The Committee notes that the Department failed to adopt appropriate course of action and continued to provide misleading responses to the Committee even after the irregularities were highlighted by the Accountant General and the special audit team of the Directorate of Health**

Services. Therefore, the Committee directs the Department to submit a detailed report on the current status of the vigilance enquiry pertaining to the case within two months.

21. While considering the case related to financial irregularities in Taluk Hospital, Fort, Thiruvananthapuram, the Committee notices discrepancy between the facts presented by the officials concerned and the reply submitted before the Committee. Therefore, the Committee directs that a revised reply be made available within two months specifying whether terminal surrender and DCRG have been disbursed to the delinquent official or not.

2.3. Fraudulent drawal of salary of an employee on Leave Without Allowances at Primary Health Centre, Parambikulam, Palakkad

Failure of Medical Officer to adhere to the provisions of KTC and to ensure prompt updation of leave details in SPARK led to fraudulent drawal of salary of an employee on Leave Without Allowances at Primary Health Centre, Parambikulam, Palakkad

Rule 432 (a) of the Kerala Treasury Code stipulates that the Head of an Office is personally responsible for all moneys drawn as pay, leave salary, allowances, etc., on an establishment bill signed by him or on his behalf, until he has paid them to the persons who are entitled to receive them and has obtained their dated acknowledgements, duly stamped when necessary.

Further, the Acquittance Roll in Form TR 95 (Treasury Receipts) requires a certificate by the Drawing and Disbursing Officer (DDO) to the effect that acquittance has been obtained in respect of each amount paid, from the persons entitled to receive it.

The Kerala Service Rules specify that an official on leave without allowances would not be entitled to any leave salary. While conducting (June 2019) the audit of Primary Health Centre (PHC), Parambikulam for the period January 2013 to May 2019, Audit noticed an instance of fraudulent drawal of salary of an employee who

had proceeded on Leave Without Allowances (LWA)¹⁷. The Director of Health Services sanctioned (December 2013) LWA for five years to the employee who was a Junior Health Inspector Grade II of PHC, Parambikulam for taking up employment abroad. Accordingly, the employee got relieved from the PHC, Parambikulam on 12 January 2014 and rejoined duty on 04 January 2019 at PHC, Akathethara in Palakkad district.

Audit observed that ₹78,575¹⁸ was fraudulently drawn from the Consolidated Fund of the State during January, February and August 2014. The fraud was committed by irregularly including the name of the employee, who was on LWA, in the Detailed Pay Bill of PHC, Parambikulam generated through SPARK¹⁹ for these months. A detailed scrutiny of the acquittance rolls for these months, prepared by the Senior Clerk of the PHC and duly certified by the Medical Officer revealed that after effecting deductions²⁰ of ₹10,481 from the salary of the employee, the net salary of ₹68,094 was misappropriated by forging the signature of the employee on two occasions (January and February 2014) and by recording the payment of salary for the month of August 2014 as 'remitted as per challan no:'. However, challans/ particulars of challans in support of the remittance into treasury were not made available to Audit. Interestingly, the details of LWA availed by the employee were entered in SPARK only on 19 September 2019, even though LWA was availed during the period 12 January 2014 to 03 January 2019. Audit observed that failure of the Medical Officer who is also the DDO, to ensure that the details of LWA availed by the employee were entered promptly into SPARK, facilitated misappropriation of ₹68,094 by the Senior Clerk. Since the Medical Officer attested the correctness of entries made in the Acquittance roll, he is culpable in terms of Rule 432 (a) of the KTC. Thus, the failure

17 Leave Without Allowances is a kind of leave admissible to any officer in regular employment of Government of Kerala in special circumstances such as when no other leave is by rule admissible or when other leave is admissible, but the officer concerned applies in writing for the grant of leave without allowances. An officer on leave without allowances is not entitled to any leave salary.

18 Salary for the months of January 2014 (₹25,679), February 2014 (₹25,679) and August 2014 (₹27,217) drawn on 10.02.2014, 13.03.2014 and 04.09.2014 respectively

19 From 2012-13 onwards, Government of Kerala made it mandatory for all Government departments to generate, Detailed Pay Bills of Government employees through a web-based application for automatic payroll processing viz., Service and Pay roll Administrative Repository of Kerala (SPARK).

20 Deductions like subscription to General Provident Fund (GPF), State Life Insurance (SLI), Group Insurance Scheme (GIS) and Life Insurance Corporation (LIC).

of DDO to adhere to the provisions of KTC and to ensure prompt updation of LWA details in SPARK resulted in misappropriation of Government money.

Following the audit findings, the Directorate of Health Services conducted a special audit at the PHC, Parambikulam. While confirming (September 2019) the fact of misappropriation, Audit was informed that the Senior Clerk had committed the criminal offence of misusing the Departmental User ID and Password and that recommendation has since been made to GoK for initiating disciplinary action against the Senior Clerk and the Medical Officer of the PHC.

Government of Kerala agreed to the findings of audit (April 2020) and informed that the Senior Clerk was suspended (October 2019) from service. However, the fact remains that the misappropriated amount has not been recovered.

Government may take steps to strengthen the internal control mechanism and ensure timely updation of leave details in SPARK to avoid irregular drawal of salary.

[Audit paragraph 2.3 related to Health and Family Welfare Department contained in the Report of the Comptroller and Auditor General of India for the year ended 31st March, 2019 (General & Social Sector)]

[Notes received from the Government on the above audit paragraph are included as Appendix II]

Excerpts from the discussion of the Committee with officials concerned on 26.09.2023

22. When the Committee enquired about the action taken regarding the above audit paragraph, the Joint Secretary, Health and Family Welfare Department informed that steps had been initiated to recover the full amount from the salary of the delinquent Shri. Madhusoodhanan.P.K. the then-clerk, who was responsible for the said misappropriation. However, he had filed a case in connection with it. The Committee pointed out that the AG found out the misappropriation in 2019, and the delinquent filed the suit in 2022. It meant that the delinquent got sufficient time to obtain a stay

order against the action by the department.

23. The Committee enquired as to why no action was taken against the delinquent, despite the expiry of the stay order. The Joint Secretary, Health and Family Welfare Department appraised that the stay had been extended for another two months with effect from 10.07.2023.

24. When the Committee wanted to know why the said information was not included in the report submitted before the Committee the Joint Secretary, Health and Family Welfare Department informed that the aforementioned information was available to the department only lately and instructions had been given to carry out recovery proceedings immediately after the expiry of the stay. The Committee directed the department to submit a comprehensive report regarding the said matter after the completion of the recovery proceedings at the earliest.

Conclusions/ Recommendations

25. The Committee directs the Department to submit a comprehensive report regarding the audit paragraph 2.3 after completing all the recovery procedures at the earliest.

2.4 Commencement of Master of Physical Education course by Sree Sankaracharya University of Sanskrit, Kalady without obtaining the approval of the National Council for Teacher Education (NCTE) and continuation of the course even after denial of recognition by the NCTE

Sree Sankaracharya University of Sanskrit, Kalady offered Master of Physical Education (M.P.Ed) course without obtaining the approval of the National Council for Teacher Education (NCTE) in 2013-14. During 2013-18, 115 students were awarded M.P.Ed Degree by the University and despite denial of recognition by the NCTE in 2017, 80 students were further admitted to the academic year 2018-20

The National Council for Teacher Education (NCTE) is a statutory body of the

Government of India set up under the National Council for Teacher Education Act, 1993 (NCTE Act) to formally oversee standards, procedures and processes in the teacher education programmes. The NCTE Act stipulates that any recognised institution intending to start any new course may apply to seek permission of the Regional Committee²¹ concerned in such form and in such manner as may be determined by regulations. The Regional Committee may grant permission to the institution to offer the course if it is satisfied that such recognised institution has adequate financial resources, accommodation, library, qualified staff, laboratory and that it fulfils such other conditions required for proper conduct of the new course as may be determined by regulations. Permission could also be denied by the Regional Committee if it is of the opinion that such institution does not fulfil the stipulated requirements.

The University Grants Commission (UGC) had also issued (March 2014) orders on Specification of Degrees which stipulated that all the Universities shall observe the minimum standards of instruction and prescribed norms for the grant of a degree as prescribed by the concerned statutory/ regulating bodies such as UGC, All India Council for Technical Education, NCTE, etc., in their respective notifications/ regulations. The order also states that a degree awarded in contravention to this notification shall be deemed to be an unspecified degree.

Sree Sankaracharya University of Sanskrit (SSUS), Kalady, Ernakulam District commenced a Master of Physical Education (M.P.Ed) course of two-year duration from the academic year 2013-14. It was seen that against 125 students who enrolled for the course during 2013-14 to 2017-18, 115 students were declared to have passed and awarded degrees by the University. Also, 80 students who had obtained admission during the academic years 2018-20 are yet to appear for the examinations. Audit noticed that the degree of M.P.Ed did not figure in the list of various degrees that could be awarded by the University under Chapter XII of SSUS Statutes, 1997. The University was therefore ineligible to issue degrees for the same.

21 'Regional Committee' means a committee established under Section 20 of the NCTE Act.

Further, it was seen that the SSUS, Kalady commenced the M.P.Ed course from the academic year 2013-14 without obtaining the mandatory approval of the NCTE for commencement of the course. It was only for the academic session 2016-17 that it first submitted (May 2015), an application to NCTE seeking recognition of its course. The application was rejected (February 2017) by the Southern Regional Committee (SRC) of NCTE citing non-compliance to the stipulated staff pattern²². The SSUS, Kalady appealed (April 2017) against the order of the SRC to the Appeal Committee which confirmed (August 2017) the order issued by the SRC. The Appeal Committee also highlighted the glaring irregularity of a University starting a course without a formal recognition order issued by the NCTE.

Audit also observed that the SSUS, Kalady continued to admit students to the M.P.Ed course during 2018-19 and 2019-20 even though the course was refused recognition by NCTE, and 80 students were enrolled during this period. Interestingly, it was seen that even as of January 2019, the Department of Physical Education at SSUS, Kalady continued to be understaffed and had only one Associate Professor, two Assistant Professors and two Guest Lecturers as against the stipulated one Professor, two Associate Professors, three Assistant Professors and three part-time Sports trainers. Thus, neither the SSUS, Kalady nor the Government hastaken any serious steps to address the concerns raised by the NCTE while rejecting the application of SSUS for recognition.

Laxity on the part of SSUS, Kalady to adhere to norms resulted in refusal of recognition by NCTE for M.P.Ed course. The decision of SSUS, Kalady to commence the M.P.Ed course without obtaining mandatory approval of NCTE was irregular. Despite subsequent denial of recognition by the NCTE, SSUS, Kalady persisted with offering the course and continued to admit students in blatant violation of the regulations laid down by the NCTE. Consequently, the M.P.Ed degrees awarded by

²² As per NCTE Regulations, 2014 the approved staff pattern for M.P.Ed is one Professor, two Associate Professors, three Assistant Professors and three part-time Sports Trainers. The SRC stated that staff pattern at SSUS, Kalady was not as per norms as only four faculty members were full-time employees while the other three faculty members were part-time employees. Also, one Associate Professor was required to be appointed

the University to 115 students during 2014-15 to 2017-18 are deemed to be unspecified degrees as per the UGC order on Specification of Degrees.

Vice Chancellor, SSUS, Kalady stated (June 2020) that, GoI has passed NCTE (Amendment) Act, 2019 as a measure to grant retrospective recognition and permission to institutions offering course or training in teacher education funded by Central or State Government. In accordance with the relaxation as envisaged in the NCTE (Amendment) Act 2019, the University has submitted (January 2020) a detailed representation to the Regional Director of NCTE seeking approval for M.P.Ed. Further, University Registrar informed (December 2020) Audit that as NCTE recognition for M.P.Ed. is mandatory for re-accreditation by National Assessment and Accreditation Council (NAAC), the University syndicate has changed the nomenclature of the M.P.Ed. programme to Master of Physical Education and Sports (MPES).

The reply validates the audit objection that NCTE recognition for M.P.Ed. is mandatory. The NCTE (Amendment) Act, 2019 grants recognition to institutions subject to fulfilling the conditions of adequate financial resources, accommodation, library, qualified staff etc. Application to NCTE for recognition was rejected citing non-compliance of stipulated staff pattern. Further, the reply is silent about the award of degrees to students without obtaining recognition of the NCTE.

The University may ensure that it fulfils all the norms and statutory requirements prescribed by statutory/ regulating bodies such as UGC, AICTE and NCTE before commencing a course.

The matter was referred to Government of Kerala (March 2020), and reminders issued in September, October and November 2020. However, no reply was received from Government (December 2020).

[Audit paragraph 2.4 related to Higher Education Department contained in the Report of the Comptroller and Auditor General of India for the year ended 31st

March, 2019 (General & Social Sector)]

[Notes received from the Government on the above audit paragraph are included as Appendix II]

Excerpts from the discussion of the Committee with officials concerned

26. While discussing the audit observation, the Registrar, Sree Sankaracharya Sanskrit University informed that the M.P.Ed course was commenced from the academic year 2013–2014 without obtaining the approval of the NCTE for the commencement of the course. He added that considering the importance of sports education, the said course was started as per the decision of the syndicate in the hope of getting approval from NCTE. The application seeking for recognition of the course was first submitted to NCTE in 2014, but it was rejected citing the non-compliance to the stipulated staff pattern and the appeal submitted by the university was also rejected. Later GoI passed NCTE (Amendment) Act in January 2019 and recognition was given to the course with retrospective effect. As M.P.Ed programme needs to be approved by NCTE, the university changed the nomenclature of the M.P.Ed programme to Master of Physical Education and Sports(MPES) with UGC approval from the academic year 2019 -20. The Committee enquired about the validity of the degree and job opportunities regarding the said course. The Registrar, Sree Sankaracharya Sanskrit University informed that the students who completed the course were eligible to apply for the post of Physical Education Teachers both in schools and colleges. The degree was awarded to all students who had completed the course up to 2019.

27. The Committee observed that inadequate staff strength was one of the main issues regarding the accreditation of a course and the Syndicate was responsible for that. The Committee recommended that the syndicate should ensure that there was sufficient staff strength before commencing a course.

28. The Committee enquired whether candidates qualified in those courses would be eligible for the PSC exam. The registrar replied that both courses were equivalent and

eligible before the PSC. The Committee suggested that it should be ensured that no such courses would be commenced without obtaining mandatory approval from the statutory bodies or regulatory authorities, and the administrative department concerned should pay close attention in not repeating such irregularities in future.

Conclusion/s Recommendations

29. The Committee recommends that adequate staff strength should be ensured well in advance before the commencement of the course, so as to facilitate proper conduct of the new course as may be determined by the regulations.

30. The Committee suggests to ensure that no courses are started without obtaining mandatory approval from the statutory bodies or regulatory authorities, and that Administrative Department concerned should have close monitoring mechanism to adhere to the instruction of the Committee so that no irregularities in this regard tend to occur in future.

2.10 Non-adherence to Government of India directions on deposit of MPLADS funds in Banks and resultant loss of at least ₹4.76 crore

Failure of District Collectors and the Central Plan Monitoring Unit in complying with the directions of the Government of India to convert MPLADS Savings Bank accounts into Savifix/ Saviplus accounts resulted in loss of interest of at least ₹4.76 crore to the Scheme

The Government of India (GoI) launched (1993-94) Members of Parliament Local Area Development Scheme (MPLADS), to enable Members of Parliament (MP) to recommend developmental works for creation of durable community assets based on the locally felt needs. From 2011-12 onwards, the scheme provided for making available ₹five crore annually to each MP in two instalments. The scheme is administered by the Ministry of Statistics and Programme Implementation (MoSPI), GoI. In Kerala, the Central Plan Monitoring Unit (CPMU) is the Nodal Department

and the fund is managed by the District Collector (DC). The funds released under the MPLADS are directly credited to the Savings Bank (SB) accounts maintained by the DCs for each MP to meet expenditure on works therefrom.

In November 2014, GoI directed all DCs to change the existing SB accounts to Savifix/ Saviplus accounts²³ with auto-sweep facilities, to enable the deposits of MPLADS funds to earn interest at higher rates. A Compliance Audit on the 'Implementation of MPLAD Scheme' conducted between May and October 2018 covering the period 2015-18, revealed failure of CPMU and DCs to comply with these directions and resultant loss of at least ₹4.76 crore (Appendix III(1)) as detailed below.

Funds made available under MPLADS were deposited in 154 SB accounts²⁴ maintained in the 14 Districts in the State during the period 2015-18. Upto July 2015, only 23 MPLADS Savings Bank accounts were converted into Savifix/ Saviplus accounts with auto-sweep facility in compliance with the orders of GoI.

Audit attempted to calculate the loss of interest incurred during the period 01 April 2015 to 31 March 2018 by using the interest rates and norms for auto-sweep prescribed by the State Bank of India²⁵ as the benchmark. A test check of 59 of the 131 MPLADS accounts which were not converted to Savifix/Saviplus accounts revealed that failure of the DCs to comply with the GoI directions resulted in loss of interest amounting to at least ₹4.63 crore. Further, one account maintained for MPLADS funds managed by the CPMU, the Nodal Department, was also not converted into Savifix/Saviplus accounts with auto-sweep facility, resulting in loss of interest amounting to at least ₹0.13 crore.

23 Savifix/Saviplus accounts are SB accounts with auto-sweep facility wherein surplus funds above a threshold limit in the SB account will be swept out automatically to Fixed Deposits (FD) opened in multiples of ₹1,000 for a year which earns interest at higher rates. If the balance of the SB account becomes insufficient to meet any need, then the FDs will be broken and the required amount will be swept back into the SB account.

24 There are 20 Lok Sabha MPs and nine Rajya Sabha MPs from Kerala. However, the accounts maintained by DCs during the period include accounts pertaining to Lok Sabha MPs from 15th Lok Sabha and 16th Lok Sabha and also former and current Rajya Sabha MPs. Further, accounts of nominated MPs like Sachin Tendulkar and accounts opened for administrative purposes are also included.

25 Threshold limit: ₹35,000; Minimum balance to be maintained in the account: ₹25,000; Minimum amount to be transferred to FD: ₹10,000 and thereafter in multiples of ₹1,000; Interest rates: as prescribed from time to time and as per the duration of the FD

The matter was brought to the notice of the DCs and the CPMU. The DCs replied (July-August 2018) that they were unaware of the directions of the GoI and that steps would be taken to convert the SB accounts to Savifix/ Saviplus accounts with auto-sweep facility. The replies offered by the DCs citing ignorance of GoI orders are not tenable since orders of GoI communicating directions to convert the accounts were issued to the DCs with copies endorsed to the Secretary, Nodal Department dealing with MPLADS. Besides, these directions were also uploaded on the MPLADS website. Failure of the CPMU is also evident from the fact that its own account was also not a Savifix/ Saviplus account, and it was only after the audit observation that the CPMU issued (November 2018) directions to all DCs requiring them to take immediate steps to change the existing SB accounts to Savifix/Saviplus accounts with auto-sweep facility.

Government of Kerala informed (May 2020) Audit that all the existing SB Accounts of MPLADS fund were since converted to Saviplus accounts with auto-sweep facility.

However, the fact remains that failure to implement GoI directive promptly resulted in loss of at least ₹4.76crore to the Scheme.

Government may ensure that GoI guidelines/directions with regard to maintenance of MPLADS accounts are adhered to by the State Nodal Department and District Authorities.

[Audit paragraph 2.10 related to Planning and Economic Affairs Department contained in the Report of the Comptroller and Auditor General of India for the year ended 31st March, 2019 (General & Social Sector)]

[Notes received from the Government on the above audit paragraph are included as Appendix II]

Excerpts from the discussion of the Committee with officials concerned

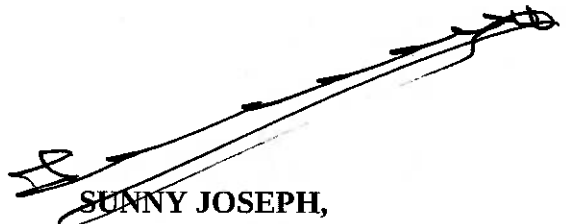
31. While considering the audit para, the Director, Women-Child Welfare & Programme Implementation, Evaluation and Monitoring Department admitted the lapse and replied that the direction was given by the Government of India in 2014 but due to lack of proper communication it could not be implemented promptly. On noticing it, immediately the savings bank account had been converted into savifix or saviplus account. Information regarding the matter had been intimated to all District

Collectors through CPMU. Then the Principal Accountant General informed that it was not a particular instance, in general, there was a delay of four to five months in many States. The Government of India had issued proper directions to District Collectors, but it was not informed to the banks in time, which was the reason for the inordinate delay. The Committee pointed out the prolonged delay in that regard and enquired who was responsible for the same. The Director, Women - Child Welfare & Programme Implementation, Evaluation and Monitoring Department informed that the District Collectors were responsible for that, but the files and communication in that regard were handled by the District Planning Officers. The Committee observed that there occurred a failure on the part of the District Collectors in complying with the directions of the Government of India to convert MPLADS Savings Bank accounts into savifix or saviplus accounts resulting in a loss of interest of ₹4.76 crore to the scheme, even though it was not deliberate. On admitting the failure, she apologized and requested that the delay had occurred inadvertently and it would kindly be condoned. The Committee noted with concern that if the district officials were more vigilant, that loss could have been avoided and commented that no such flaws would be repeated in future.

Conclusion/ Recommendation

32. The Committee observes that there occurred a failure on the part of the District Collectors in complying with the directions of the Government of India to convert MPLADS Savings Bank accounts into savifix or saviplus accounts resulting in a loss of interest of ₹4.76 crore to the scheme, even though it was not deliberate. The Committee notes that if the officials were more vigilant, the loss could have been avoided. Therefore, the Committee directs that no such flaws would be repeated in future.

Thiruvananthapuram,
28th January, 2026.


SUNNY JOSEPH,
Chairperson,
Committee on Public Accounts.

APPENDIX I

SUMMARY OF MAIN CONCLUSIONS/RECOMMENDATIONS

Sl No	Para No	Deaprtment concerned	Conclusion/Recommendation
1	4	Ayush	The Committee observes that serious violation of existing rules occurred on the part of the Department in undertaking the construction of a factory in residential zone without obtaining the requisite approvals from the competent authorities. The Committee expresses its displeasure over the Department's negligence in securing prior approval from the Local Self-Government Institution concerned, which resulted in idle investment and parking of funds to the tune of ₹3.76 crore. The Committee also notes with concern the continuing practise of constructing Government buildings without obtaining prior approval from the relevant local bodies and opines that it is unacceptable to proceed with such constructions on the presumption that regularisation will be granted at a later stage. In this context, the Committee recommends that the Department should take appropriate and timely measures to ensure that such procedural violations are not repeated in the future.
2	7	Public Works	7. The Committee notes with concern, the inordinate delay of 6 years in initiating and finalizing disciplinary proceedings against the delinquent officials. It expresses strong dissatisfaction with the lethargic attitude of the officials responsible for the failure in completing Departmental actions against the officials

			<p>concerned within the stipulated timeframe. The Committee, therefore, directs the Department to submit a detailed report on the action taken in the two cases highlighted in audit paragraph 6.7, including the status of disciplinary measures initiated against the officials involved, within one month.</p>
3	19	Health&Family Welfare	<p>The Committee expresses its dissatisfaction with the response provided by the Department and underscores the importance of Departmental representatives to be thoroughly prepared and well-versed with relevant documents when appearing before the Committee. Therefore, the Committee recommends that the Department should take utmost care to avoid recurrence of underpreparedness while appearing before the Committee in future.</p>
4	20	Health&Family Welfare	<p>The Committee observes that there has been significant negligence on the part of the Department in the case involving the misappropriation of funds in the District Hospital, Mavelikkara. The Committee notes that the Department failed to adopt appropriate course of action and continued to provide misleading responses to the Committee even after the irregularities were highlighted by the Accountant General and the special audit team of the Directorate of Health Services. Therefore, the Committee directs the Department to submit a detailed report on the current status of the vigilance enquiry pertaining to the case within</p>

			two months.
5	21	Health&Family Welfare	While considering the case related to financial irregularities in Taluk Hospital, Fort, Thiruvananthapuram, the Committee notices discrepancy between the facts presented by the officials concerned and the reply submitted before the Committee. Therefore, the Committee directs that a revised reply be made available within two months specifying whether terminal surrender and DCRG have been disbursed to the delinquent official or not.
6	25	Health&Family Welfare	The Committee directs the Department to submit a comprehensive report regarding the audit paragraph 2.3 after completing all the recovery procedures at the earliest.
7	29	Higher Education	The Committee recommends that adequate staff strength should be ensured well in advance before the commencement of the course, so as to facilitate proper conduct of the new course as may be determined by the regulations.
8	30	Higher Education	The Committee suggests to ensure that no courses are started without obtaining mandatory approval from the statutory bodies or regulatory authorities, and that Administrative Department concerned should have close monitoring mechanism to adhere to the instruction of the Committee so that no irregularities in this regard tend to occur in future.
9	32	Planning &Economic Affairs	The Committee observes that there occurred a failure on the part of the District Collectors in complying with the directions of the Government of India to convert MPLADS

			<p>Savings Bank accounts into savifix or saviplus accounts resulting in a loss of interest of ₹4.76 crore to the scheme, even though it was not deliberate. The Committee notes that if the officials were more vigilant, the loss could have been avoided. Therefore, the Committee directs that no such flaws would be repeated in future.</p>
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Annexure II

Notes furnished by the Department

STATEMENT OF ACTION TAKEN ON THE REPORT OF COMPTROLLER & AUDITOR GENERAL FOR THE YEAR ENDED 31st MARCH 2017 (GENERAL AND SOCIAL SECTOR)

Para No.	Audit Para	Action taken report
6.4 Irregular construction of a pharmaceutical factory costing Rs.3.76 crore in a residential zone violating Zonal Regulations.	<p>Government of Kerala irregularly assigned land falling under 'residential zone' for construction of a pharmaceutical factory resulting in denial of mandatory clearances from local body and consequent idle investment and locking up of funds to the tune of Rs.3.76 crore.</p> <p>Under the Town Planning Act, 1933, the General Town Planning Scheme for Thiruvananthapuram as amended in 2007 lays down Zoning Regulations, which stipulate that all future developments in Thiruvananthapuram would be in conformity with the provisions of the Development plan for the district. Accordingly, areas have been zoned under various uses such as residential, commercial, industrial, public and semi-public, etc. Details regarding the nature of uses 'permitted', uses 'restricted' and uses 'prohibited' in each zone are also enlisted under the Zoning Regulations. The 'Uses permitted' in a Zone cover the uses that could be normally accommodated in the relevant zone. Cases could be categorised as 'Uses Restricted' where it might be possible for the executive authority with the concurrence of the Chief Town Planner to Government (CTP), to permit some other uses also, which were not likely to affect the quality and environment in a zone specified for a particular use. 'Uses prohibited' enlist the various objectionable uses in each zone which are not specified under the other two uses and which shall not be permitted under normal circumstances. The Zoning</p>	<p>In the last few months Oushadhi has taken notable steps for activating Oushadhi factory unit in Mutathara. Since it's inauguration on 27.03.2018, Oushadhi has approached Municipal Corporation Thiruvananthapuram and a UA number has been issued to Oushadhi to meet the formalities associated with getting Electricity Connection and other statutory approvals. Activities relating to obtaining electrical connection is in swift progress and in this period partial operations of plant is being realised using Diesel Generator set. Manufacturing license for the unit also was obtained during this period and production was formally started.</p> <p>Zone regulations of the site is also under process with Local Self- Government Deptment. Department has already published Gazette Notification in this regard. Regularisation of construction of building will be done after completion of</p>

Regulations permitted operation of only such non-obnoxious, non - nuisance type of service or Light industries engaging not more than three workers, with power limited to 3 HP or six workers without power, in residential zones. The Zoning Regulations also stipulated that large scale development proposals in an area not less than two Hectares, exceeding an investment of ` 50 crore, which provide direct employment to not less than 500 may be permitted in all zones subject to recommendation of a committee constituted by the Government for this purpose.

Zone changing process.

Audit of the Pharmaceutical Corporation (Indian Medicines) Kerala Ltd., Thrissur (Oushadhi) for the period 2015-16 conducted during January- February 2017 revealed violation of the above Zoning Regulations leading to idle investment of ` 3.76 crore, as detailed below.

The Managing Director (MD) of Oushadhi requested GOK (November 2012) to provide approximately one acre of land for constructing a Panchakarma Institute at Thiruvananthapuram. Accordingly, Government of Kerala (GOK) informed Oushadhi (June 2014) of its intention to transfer on lease, 40.47 acres of land situated in Survey No. 2615 of Muttathara village in Thiruvananthapuram district for the purpose. However, Oushadhi informed GOK (July 2014) its decision to construct a pharmaceutical factory on the site and requested to levy only a nominal rate as least charges. GOK issued orders (May 2015) transferring 40.47 acres of land to Oushadhi at a nominal lease rent of ` 100 per acres for 30 years. Audit observed that the

proposed factory did not figure in the list of services/ light industries permissible in residential zones.

The work of preparing a Project Report to set up a unit for the production of proprietary Ayurvedic medicines was entrusted (May 2015) to M/s KITCO Ltd. (KITCO) by Oushadhi. Agreement was later executed (September 2015) with KITCO for obtaining consultancy services within the scope of work including preparation of project report, engineering, procurement and construction management for the project as well as providing technical expertise during construction and commissioning of the project. The agreement also provided for KITCO to provide technical assistance to Oushadhi in seeking approval from Government and statutory bodies like Pollution Control Board, Electricity Board, Water Authority, Factory Inspectorate, Electrical Inspectorate, etc.

KITCO submitted (July 2015) the final Project Report for setting up a state of the art production facility at Muttathara in Thiruvananthapuram at an estimated cost of ` 6.56 crore. Agreement was executed (October 2015) by Oushadhi with M/s. Crescent Construction Company, Thiruvananthapuram (Contractor) for taking up Civil Works at a contract prize of ` 3.44 crore. The time of completion of the work was fixed as four months from the date of the agreement. The work of construction of the factory building was completed at an expense of ` 3.76 crore and the building inaugurated in February 2016. The machinery for the first phase was supplied by March 2017 for which an expenditure of ` 1.14 crore was incurred. Despite completion of factory building and procurement of

necessary equipment , the factory is yet to commence its operation (February 2018).

Audit noticed that the land leased out by GOK to Oushadhi at Muttathara was situated in a residential zone wherein construction of factory was not permissible. It is evident that Oushadhi with its envisaged state-of -the art production facility, targeting to engage 33 persons directly and 150 persons indirectly, was not eligible to set up and run the factory in a residential area. The project report prepared by KITCO for the factory also recognised the fact that the land for the factory was situated in a green zone which necessitated prior approval of CTP to be obtained before commencement of any construction activity. Initial clearances for the project from the Fire and Safety Department, Local Body, Factories and Boilers Department, Pollution Control Board, Ground Water Department and Ministry of Civil Aviation were also to be obtained.

Audit further noticed that Oushadhi sought permission (September 2015) for conversion of land situated in a residential zone into industrial zone from CTP. Without waiting for any formal approval, Oushadhi commenced the construction of the factory devoid to statutory clearances, which was a serious violation of extant rules, on its part. Audit later observed (January 2016) that even the CTP, from whom approval was sought for by Oushadhi, was not competent to accord the same and the matter was taken up with GOK.

Though the proposed factory of Oushadhi did not satisfy any of the aforesaid criteria laid down in the Zoning

Regulations, it was decided (July 2017) in a meeting of Ministers of Health and Local Self Government Departments, Government Secretaries of Local Self Government and Ayush Departments, CTP, the Secretary, Corporation of Thiruvananthapuram and the Chairman/MD Oushadhi that in view of the likely delay in obtaining building permit, the Corporation was to grant temporary UA number to Oushadhi within one week from the date of receipt of application from Oushadhi. This was clearly indicative of a move towards regularising the Zonal violation and consequent irregular construction. Temporary UA number was allotted to the building in October 2017.

After the matter was referred (September 2017) to GOK, Audit was informed (October 2017) that Government proceeded with construction of the factory with the bonafied belief that zone regularisation would take place in due course. It was also stated that as the Government had since taken a positive decision on the subject, the factory could be operationalized within a short period.

The reply of the Government was not acceptable because Government cannot proceed with serious issues such as construction of factories in residential zones on the basis of assumptions and belief that regularisation would occur in due course. Government has to function within the parameters prescribed by Acts and Regulations. The matter assumes seriousness when Government violates the Rules and Regulations formulated by itself, which calls for fixation of responsibility on the Officers at fault.

BHOOSHAN. V

Additional Secretary
AYUSH Department
Government Secretariat
Thiruvananthapuram
Tel: 0471 2518430

**Remedial Action Taken on Para 6.7 of the Audit Report of
Comptroller and Auditor General of India for the financial year
ended 31 March 2017 .**

Para	Recommendation	Action taken
Non-finalization of tender within the firm period leading to avoidable expenditure of Rs.1.53 crore	Laxity of officers of the Public Works department in finalization of tender for construction of two buildings within the firm period led to avoidable excess expenditure of Rs1.53 crore to Government of Kerala	<p><u>Construction of building for Edapal Higher Secondary School in Malappuram District:</u></p> <p>Tender acceptance instructions for the above mentioned work were made available in the office of Chief Engineer, PWD on 31.12.2013. The Chief Engineer had accepted the said proposal on 22.01.2014, but the letter conveying the said information was despatched to the office of the Superintending Engineer only on 14.02.2014. Meanwhile, the firm period (29.01.2014) has ended. Subsequently, the contractor refused to extend the firm period. The contract could not be sealed within the firm period due to failure to notify tender acceptance instructions in time. Consequently, the Superintending Engineer re-tendered the said work and awarded it to another contractor at an excess of 54.50% over the expected rate thereby causing a loss of Rs.49.43 lakhs to the Government. A notice was issued to the officer who failed to communicate the tender acceptance proposal in time bound manner. In this regard, Chief Engineer Buildings has reported as follows. It is recorded in the register that the letter regarding tender acceptance proposal was forwarded to the Fair Copy Section by the Office Attendant on 23.01.2014. As per the register in the fair copy section, the said letter is found to be available in the fair copy section only on 10.02.2014. But as per the office attendant's register it is recorded that the letter was forwarded to the fair copy section on 23.01.2014.</p> <p><u>2. Construction of Devikulam Mini Civil Station in Idukki District:</u></p> <p>This work was tendered on 30.12.2013. Tender acceptance instructions (13% more than the expected contract) were sent to the Chief Engineer's office from the office of the Superintending Engineer on 17-03-2014. By this time, the firm period (02.03.2014) has ended. Subsequently, the tender could not be secured as the contractor refused to extend the firm period. The said work was subsequently re tendered (35% more than the expected contract) and the Kerala State</p>

Construction Corporation was awarded the contract. This resulted in an additional cost of Rs 1.04 crore to complete the work. In this regard, Chief Engineer, Buildings reported as follows;

The tender was opened on 30.12.2013 and the local market rate was to be obtained from the Assistant Engineer to complete the tender process. In this regard a letter was sent to the Assistant Engineer on 10-01-2014. But during that period, the local market rates were prepared manually so the work was very laborious. Scrutiny was also required at divisional and sub-divisional levels. Due to the above reasons local market rates were made available in the office of the Superintending Engineer only on 6-02-2014. Then on 28-02-2014, tender acceptance instructions was communicated by the Superintending Engineer. Subsequently the proposal was submitted to the Chief Engineer on 17-03-2014 but the contractors refused to extend the firm period which had expired on 02.03.2014. It is stated that delay in preparation of local market rates, inadequacy in duration of firm period and refusal of the contractor to extend the firm period have caused the delay in this regard. There has been no conscious effort on the part of the staff concerned to delay communication on this matter and a circular has been issued, to be very careful about tender related matters to avoid future lapses.

Government have looked into the matter in detail and considering the above matter seriously, disciplinary action has been initiated against the officials concerned in the file F2/34/2018/PWD and to recover the financial loss caused to the Government.



RESMI RAVEENDRAN
Additional Secretary to Govt.
Public Works Department
Govt. Secretariat, Thiruvananthapuram
Phone: 0471 2518428

**ADDITIONAL INFORMATION IN CONNECTION WITH DRAFT PARA OF
ACCOUNTANT GENERAL REGARDING IRREGULARITIES IN THE
WORKS OF CONSTRUCTION OF DEVIKULAM MINI CIVIL STATION IN
IDUKKI DISTRICT AND CONSTRUCTION OF BUILDING FOR EDAPPAL
GOVERNMENT HIGHER SECONDARY SCHOOL IN MALAPPURAM
DISTRICT**

The Audit paragraph which is proposed for inclusion in the Report of the Comptroller and Auditor General of India, for the year ended 31.03.2017 (Audit Para 6.7) included the irregularities in connection with the Construction of Devikulam Mini Civil Station in Idukki District and the Construction of a building for Edappal Government Higher Secondary School in Malappuram District. The Accountant General has remarked that the laxity of officers of the Public Works Department in finalizing the tender for construction within the firm period which led to avoidable expenditure to the tune of Rs. 1.53 crore in respect of the works: Construction of a mini-civil station at Devikulam, Idukki District, Phase I (Rs. 1.04 crore) and Construction of a school building for the Government Higher Secondary School, Edappal, Malappuram District (Rs. 49.43 lakhs).

The Chief Engineer (Admin) made available the details regarding the timeline of Construction of the building for Edappal Higher Secondary School in Malappuram District and the Construction of Devikulam Mini Civil Station in Idukki District as follows.

Construction of a building for Edappal Government Higher Secondary School in Malappuram District:

Tender acceptance instructions for the above mentioned work were available in the office of the CE Buildings on 31.12.2013. The Chief Engineer had accepted the said proposal on 22.01.2014 but the letter conveying the said information was dispatched to the office of the Superintending Engineer only on 14.02.2014. Meanwhile the firm period (29.01.2014) has ended. Subsequently, the contractor

refused to extend the firm period. The contract could not be sealed within the firm period due to a failure to notify tender acceptance instructions in time. Consequently the Superintending Engineer re-tendered the said work and awarded it to another contractor at an excess of 54.50% over the expected rate thereby causing a loss of Rs.49.43 lakhs to the Government. A notice was issued to the officer who failed to communicate the tender acceptance proposal in timely manner. In this regard, the office has reported as follows. It is recorded in the register that the letter regarding tender acceptance proposal was forwarded to the Fair Copy Section by the Office Attendant on 23.01.2014. But as per the register in the fair copy section, the said letter is found to be available in the fair copy section only on 10.02.2014. But as per the office attendant's register it is recorded that the letter was forwarded to the fair copy section on 23.01.2014.

Construction of Devikulam Mini Civil Station in Idukki District:

This work was tendered on 30.12.2013. Tender acceptance instructions (13% more than the respective contract) were sent to this office from the office of the Superintending Engineer on 17-03-2014. By this time the firm period (02.03.2014) has ended. Subsequently, the tender could not be secured as the contractor refused to extend the firm period. The said work was subsequently re tendered (35% more than the expected contract) and the Kerala Construction Corporation was awarded the contract. This resulted in an additional cost of Rs 1.04 crore to complete the work. In this regard, the following is reported. The tender was awarded on 30.12.2013 and the local market rate was to be obtained from the Assistant Engineer to complete the tender process. In this regard a letter was sent to the Assistant Engineer on 10-01-2014. But during that period the local market rates were prepared manually so the work was very laborious. Also scrutiny was required at divisional and sub-divisional levels. Due to the above reasons local market rates were available in the office of the Superintending Engineer only on 6-02-2014. Then on 28 -02 -2014 tender acceptance instructions were communicated by the Superintending Engineer. Subsequently the proposal was submitted to the Chief Engineer on 17-03-2014 but the contractors refused to extend the firm period due to the expiry of the firm period

on 02.03.2014. It is stated that delay in preparation of local market rates, inadequacy in duration of firm period and refusal of the contractor to extend the firm period have caused the delay in this regard. There has been no conscious effort on the part of the staff concerned to delay communication on this matter and the circular has been issued to be very careful about tender related matters to avoid future lapses.

The orders for initiating disciplinary action against the officers responsible for the above irregularities and to recover Rs.49.43 lakhs + 1.04 Crore, being the loss sustained by Government from them were received on 21.02.2018. The Chief Engineer (Admin) and Chief Engineer (Buildings) were requested to provide incumbency details of the responsible officers as per the letter dated 24.03.2018. The Chief Engineer (Buildings) in a letter dated 22.06.2018 submitted the details of the officers responsible for Construction of Devikulam Mini Civil Station in Idukki District and the details of one officer in connection with the Construction of a building for Edappal Higher Secondary School in Malappuram District. The Government directed the Chief Engineer (Admin) and Chief Engineer (Buildings) via a letter dated 14.08.2018 to make available a full fledged report with date of retirement in connection with the responsible officers of the said works. In a letter dated 29.09.2018, the Chief Engineer (Buildings) submitted the report including the retirement dates of delinquent officers. Further clarification was sought from the Chief Engineer (Buildings) via letter dated 22.10.2018, regarding the details of responsible officers in connection with the Construction of a building for Edappal Higher Secondary School in Malappuram District. The Chief Engineer (Admin) furnished report on 30.11.2018. Vide letter dated 19.11.2019, the Chief Engineer (Admin) was directed to clarify the details of responsible officers. Later, the Deputy Chief Engineer (Vigilance), Public Works Department vide letter dated 17.01.2020 submitted the clarified report. The Chief Engineer (Buildings) submitted a copy of the report dated 30.11.2018 made available by the Chief Engineer (Admin) on 12.03.2020. Later Chief Engineer (Admin) was requested to make available the details of responsible officers including their retirement date and details regarding

disbursement of pensionary benefits vide letter dated 08.08.2020 and reminded vide letter dated 14.06.2021. The Deputy Chief Engineer (Vigilance), Public Works Department in a letter dated 10.04.2023 provided the complete incumbency details of the officers concerned.

Sri.K.S.Ashok, Superintending Engineer (Rtd), Smt.T.P.Vijayalekshmi, Dy.Superintending Engineer (Rtd), Smt.T.V.Chandrika, Assistant Engineer (Rtd), Smt.V.R.Sobha, 2nd Grade Draftsman(Rtd), Smt.Bindu Paramesh .N, Assistant Executive Engineer are the officers involved in connection with the work, Construction of Mini Civil Station at Devikulam, Idukki-Phase1. Smt.Achamma Abraham, Assistant Engineer Rtd, Smt.Rajeswari Amma 1st Grade Overseer Rtd, Sri. Biju G.R., Assistant Executive Engineer, Sri.Muresh P. L.D.Clerk, Sri.Francis J. Office Attendant are the the officers involved in connection with the construction of the school building for Government Higher Secondary School, Edappal, Malappauram District. File was submitted for orders on relevant Rules by which disciplinary action is to be initiated against the responsible officers on 10.06.2023. Disciplinary action was initiated against retired officers under Rule 59(d) Part III, KSRs and as per Rule 15 of Kerala Civil Services (Classification, Control and Appeal)Rules 1960 against serving officers. Memo of Charges/ Statement of Allegation and Show Cause Notices dated 26.07.2023 were handed over to the Chief Engineer (Admin) for serving the officers concerned vide letter dated 05.08.2023. Since the Memo of charges/ Statement of Allegation in connection with Sri.Francis.J, Office Attendant dated 26.07.2023 was in English, the Memo of charges/ Statement of Allegation prepared in Malayalam dated 24.08.2023 was given to CE(Admin) for serving the incumbent.

Vide letter dated 26.07.2023 Chief Engineer (Admin) was requested to apportion the amount to be recovered from the officials involved in the works "Construction of Mini Civil Station at Devikulam, Idukki-Phase 1" and "Construction of School Building for Government Higher Secondary School, Edappal, Malappauram District. Vide letter dated 03.10.2023, the Chief Engineer

(Admin) requested for clarity regarding apportioning of the amount between the concerned officers.

Since some of the responsible officers in connection with the works "Construction of Mini Civil Station at Devikulam, Idukki-Phase 1" and "Construction of School Building for Government Higher Secondary School, Edappal, Malappauram District" were retired from service, the details regarding disbursement of pension in connection with the retired officers was very essential for initiating disciplinary action under relevant rules against them. On receipt of the said report the file was submitted for orders and Memo of Charges/ Statement of Allegation/ Show Cause Notices were served. It is also brought to your kind notice that no wilful delay occurred in initiating the disciplinary action against the officers concerned.

[Signature]

MINI V.
Special Secretary to Govt.
Public Works Department
General Administration Department
Govt. Secretariat
Phone No : 0471 2517221
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Health & Family Welfare
(E) Dept.
Dt. 25.8.23



Remedial Measures Taken Report (RMT) relating to Audit Report (GSSA) for the year 2019-20

Para No.	Audit Para	Action taken by Government
2.2	Misappropriation of Government Money in Taluk Hospital, Fort	<p>Disciplinary action has already been initiated against Sri.T.Ayyappan Pillai, Clerk for fraudulent use of Hospital Management Fund in Taluk Hospital, Fort, Thiruvananthapuram. Charge Memo was given to him. In order to recover the amount along with interest, Liability Notice was also given to the officer. Besides, direction has also been given to the District Medical Officer (Health) Thiruvananthapuram, for furnishing explanation from the Lay Secretary & Superintendent and other officials during this period. The Superintendent, Taluk Hospital, Fort has informed that Sri.T.Ayyappan Pillai expired while he was working in the CHC, Poonthura. It is also reported that disciplinary action has been initiated and charge memo has been issued to Superintendents Dr. Ajay Mehan, Dr. Sanli.S and Smt.Rekha.V.S., Lay Secretary & Treasurer for the supervisory lapse.</p> <p>In connection with the</p>

2.2	Misappropriation of Government money in General Hospital, Neyyattinkara	misappropriation of Government money in the Hospital Management Committee of General Hospital Neyyattinkara, Liability an amount of Rs.one lakh has been found liable on behalf of Sri.Venkiteswaran Potti, Senior Clerk who was in charge of Hospital Management Committee during the year 2017-2018 and the amount has been recovered from his DCRG and credited to the Hospital Management Committee-account from District Treasury on 21.08.2019.
2.2	Misappropriation of Government money in District Hospital, Mavelikkara.	According to the examination of the records of the fund, there was no financial irregularity related to the HMC fund, but due to the lack of presenting vouchers timely and the cash book not being recorded properly during the audit by the Accountant General and the internal audit team.

Yours Faithfully,
A P M MOHAMMED HANISH
PRINCIPAL SECRETARY

Health & Family Welfare
(K) Dept,
dt - 25-8-23




**ACTION TAKEN REPORT ON THE DRAFT PARAGRAPH
PROPOSED FOR INCLUSION IN THE REPORT OF
COMPTROLLER AND AUDITOR GENERAL OF INDIA**

Recommendations	Action taken
Failure of Medical Officer to adhere to the provisions of KTC and to ensure prompt updation of leave details in SPARK led to fraudulent drawal of salary of an employee on Leave Without Allowances at Primary Health Centre, Parambikulam, Palakkad	As per the directions of Government, the Director, Health Services has given instructions to District Medical Officer, Palakkad to recover the loss to Government from Sri. Madhusoodanan. P.K, former clerk in charge, Primary Health Centre, Parambikulam, Palakkad, as per Para 3 of Article 304, KFC vol I, and to withheld his full salary until government recovers the loss and he is not eligible for provisions stipulated in Article 62 Vol 1, KFC. In this matter, Mr. Madhusudhanan P.K. has filed a case No. OA(EKM) 1352 /2022 before the Hon. Kerala Administrative Tribunal and further proceedings were stayed. Presently the Hon. Kerala Administrative Tribunal has extended the stay for another 2 months from 10.05.2023.

A P M MOHAMMED HANISH
PRINCIPAL SECRETARY

Draft Paragraph	Action Taken Report
Commencement of Master As Sree Sankaracharya Sanskrit Physical Education Course by University was not able to submit the Sree Sankaracharya University documents related to NCTE of Sanskrit. Kalady without accreditation of M.PED course, to obtaining the approval of NCTE NAAC, step were taken to rename and continuation of the course M.PED course to MPES. The decision even after denial of recognition of the 182th meeting of the syndicate by the NCTE	held on 27.02.2022 vide item No. (3) and consequent to the U.O No.Acd.B1/8574/SSUS.2012 dated, 12.03.2020, M.PED course had been renamed as MPES which needs no recognition from NCTE. The addition, deletion and the necessary changes in the syllabus of MPES had been framed in the Board of Studies of 26.02.2020. The regulation of MPES as per OBTLE scheme (Outcome Based Teaching Learning and Evaluation), the reply to the said reference in the AG Audit Report 2017-18, the reply to the AG Audit Enquiry No.7 of 2018-19 are appended as annexure 1,2,3


ANILKUMAR. V.S
Additional Secretary
Higher Education Dept.
Govt. Secretariat
Thiruvananthapuram

11

Remedial Measure Taken Statement on Para No.2.10 of the Report of the Comptroller & Auditor General of India on General & Social Sector for the year ended March 2019 (Report No.1 of the year 2021)

Sl No.	Para No.	Audit Finding	Action Taken
1	2.10	<p><u>Non-adherence to Government of India directions on deposit of MPLADS funds in Banks and resultant loss of at least Rs.4.76 crore</u></p> <p>Failure of District Collectors and the Central Plan Monitoring Unit in complying with the directions of the Government of India to convert MPLADS Savings Bank accounts into Savifix/Saviplus accounts resulted in loss of interest of atleast Rs.4.76 crore to the Scheme.</p> <p>The Government of India (Gol) launched (1993-94) Members of Parliament Local Area Development Scheme (MPLADS), to enable Members of Parliament (MP) to recommend developmental works for creation of durable community assets based on the locally felt needs. From 2011-12 onwards, the scheme provided for making available Rs.5 crore annually to each MP in two instalments. The scheme is administered by the Ministry of Statistics and Programme Implementation (MoSPI), Gol. In Kerala, the Central Plan Monitoring Unit (CPMU) is the Nodal Department and the fund is managed by the District Collector (DC). The funds released under the MPLADS are</p>	<p>MPLADS is being implemented in the State as per Guidelines issued by Government of India (Gol) from time to time. The directions of Ministry of Statistics and Programme Implementation, Gol to change the existing Savings Bank Account to Savifix/Saviplus account, with auto sweep facility, that earn interest at higher rates, for the deposit of MPLADS funds, was brought to notice of the State Nodal Department on 18.09.2018 through an Audit Enquiry of the Accountant General, Kerala. Immediately on receipt of the same, strict directions were issued to all District Collectors to comply the directions of Ministry of Statistics and Programme Implementation, Gol. The</p>

directly credited to the Savings Bank (SB) accounts maintained by the DCs for each MP to meet expenditure on words therefrom.

In November 2014, Gol directed all DCs to change the existing SB accounts to Savifix/Saviplus accounts with auto-sweep facilities, to enable the deposits of MPLADS funds to earn interest at higher rates. A Compliance Audit on the 'Implementation of MPLAD Scheme' conducted between May and October 2018 covering the period 2015-18, revealed failure of CPMU and DCs to comply with these directions and resultant loss of atleast Rs.4.76 crore (Appendix 2.9) as detailed below.

Funds made available under MPLADS were deposited in 154 SB accounts maintained in the 14 Districts in the State during the period 2015-18. Upto July 2015, only 23 MPLADS Savings Bank accounts were converted into Savifix/Saviplus accounts with auto-sweep facility in compliance with the orders of Gol.

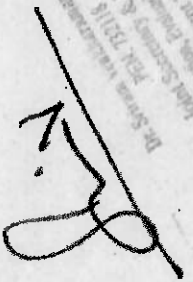
Audit attempted to calculate the loss of interest incurred during the period 01 April 2015 to 31 March 2018 by using the interest rates and norms for auto-sweep prescribed by the State Bank of India as the benchmark. A test check of 59 of the 131 MPLADS accounts which were not converted to Savifix/Saviplus accounts revealed that failure of the DCs to comply with the Gol directions resulted in loss of interest amounting to atleast Rs.4.63 crore. Further, one account maintained for MPLADS funds managed by the CPMU, the Nodal Department, was also not converted into Savifix/Saviplus accounts with auto-sweep facility, resulting in loss of interest amounting to atleast Rs.0.13 crore.

The matter was brought to the notice of the DCs and the CPMU. The DCs replied (July-August 2018) that they were unaware of the

SB Account maintain by the State Nodal Department was also changed to Saviplus account with auto sweep facility, without any delay. Thus, all District Authorities and the State Nodal Department had complied with the directions of Minsitry. Hence, the delay occurred inadvertently, if any, may kindly be pardoned.

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	<p>directions of the Gol and that steps would be taken to convert the SB accounts to Savifix/Saviplus accounts with auto-sweep facility. The replies offered by the DCs citing ignorance of Gol orders are not tenable since orders of Gol communicating directions to convert the accounts were issued to the DCs with copies endorsed to the Secretary, Nodal Department dealing with MPLADS. Besides, these directions were also uploaded on the MPLADS website. Failure of the CPMU is also evident from the fact that its own account was also not a Savifix/Saviplus account, and it was only after the audit observation that the CPMU issued (November 2018) directions to all DCs requiring them to take immediate steps to change the existing SB accounts to Savifix/Saviplus accounts with auto-sweep facility.</p> <p>Government of Kerala informed (May 2020) Audit that all the existing SB Accounts of MPLADS fund were since converted to Saviplus accounts with auto-sweep facility.</p> <p>However, the fact remains that failure to implement Gol directive promptly resulted in loss of atleast Rs.4.76 crore to the scheme.</p> <p>Government may ensure that Gol guidelines/directions with regard to maintenance of MPLADS accounts are adhered to by the State Nodal Department and District Authorities.</p>	
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Joint Secretary & Director
MPLADS
Ministry of Panchayats
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**Public Accounts Committee(2021-2023) Statement regarding
additional information sought by the Committee relating to
AuditReport (GSSA) for the year 2019-20 in Para No.2.2**

Additional Information Sought	Action Taken
<p>The details of the current status of disciplinary action initiated against Dr. Ajay Mohan, Superintendent, Dr. Sanil S., Superintendent and Smt. Rekha V.S., Lay Secretary those who found guilty in the case of financial irregularities in Fort Taluk Hospital, Thiruvananthapuram</p>	<p>In connection with financial irregularities in Fort Hospital, Thiruvananthapuram, disciplinary action was initiated against Shri.Ayyappan Pillai, the then Section Clerk, who was responsible for the irregularities by issuing charge memo No.EC4-73264/2020 dated 18.01.2021 vide Rule 15 of KCS (CC&A) Rules. Although he had received the said charge memo on 22.02.2021, he did not submit any defense or explanation thereon. He died on 16/8/2021.</p> <p>As per the audit report, there had been a lapse in supervision in proper checking of accounts and maintenance of records and registers in the institution. Hence explanation was sought from Dr. Stanley S. & Dr.</p>

Ajayamohan, the then Superintendents and Mrs. Rekha V.S., who was the Lay Secretary & Treasurer, of the institution by issuing memo. Also, the clerks Mrs. Shirley Albert, Mrs. Deepthi and Mr. Sreekandan Nair, who failed to write the HMC cash book correctly, were also given a memo and sought explanation from them.

From the explanation given by Dr. Stanley and Dr. Ajayamohan and others, it was convinced that there was no failure of supervision on their part and the misappropriation of government funds was entirely due to the fault of the said section clerk. Therefore, due to event of the death of Section Clerk (Ayyappan Pillai), the amount of HMC fund misappropriation can be determined as his liability and can be recovered from his DCRG. Ayyappan Pillai has been given all the pensionary benefits except terminal surrender. As per revenue recovery notice received from the KSFE branch Poojappura, there was a liability of RS.1,48,949/- in KSFE and a liability

	of Rs.1,16,008/- in Fort Hospital. It was requested to furnish the bond for further action. But the same was not furnished till date. Also no LC/NLC has been received from Poonthura PHC.
Explanation for submitting report before the Samithi without mentioning about the ongoing Vigilance investigation regarding the financial irregularities in Mavelikkara District Hospital in such a way as to mislead the Samithi and to furnish the details regarding the present status of the Vigilance investigation.	It is due to an inadvertent clerical error that the case of vigilance enquiry in connection with Misappropriation of Government money in District Hospital, Mavelikkara was not included in the RMT report submitted before the Samithi. It is submitted that there is no willful negligence or no intention to mislead Hon'ble Legislative Committee. It is also submitted that such mistakes will not be repeated in the future. As a part of taking up the case in the subject related to the audit of District Hospital, Mavelikkara, the Vigilance Department has asked for the files related to the audit and it has been handed over to them. But no further instructions or notification has been received from the Vigilance Department.

[Signature]
 ചിന്താ മ. മിശ്നർ
 അസിസ്റ്റന്റ് സെക്രട്ടറി
 മലപ്പുറം ജില്ലാ ആരോഗ്യ വിഭാഗം
 മലപ്പുറം

Appendices from AC's Report-
Appendix 2.9

III (C1)

Bank Account wise loss of interest for the period April 2015 to March 2018 due to failure to convert Savings Bank Accounts into Savifix/Saviplus Accounts

(Reference: Paragraph 2.10; Page: 41)

Sl. No.	Name of Account/MP	Name of Bank	Account Number	Loss of Interest (in ₹)
ALAPPUZHA				
1.	T N Seema	Kerala Gramin Bank	40553100004661	255046
2.	H K Dua	State Bank of India	67345719378	148745
3.	Richard Hay	Punjab National Bank	4252000100141808	7364
ERNAKULAM				
4.	Joy Abraham	Union Bank of India	385402010053747	76915
5.	Abdul Wahab	Union Bank of India	385402010059361	11663
6.	Jose K Mani	Union Bank of India	385402010055025	197116
7.	Innocent	Union Bank of India	385402010052920	2653188
8.	Richard Hay	United Bank of India	2152010020934	18269
9.	K V Thomas	Union Bank of India	385402010052921	4537128
10.	Joice George	Bank of Baroda	30580100003735	183407
IDUKKI				
11.	P T Thomas	Union Bank of India	346702010010985	1032673
12.	Joice George	Union Bank of India	346702010023117	1953450
13.	C P Narayanan	Union Bank of India	346702010014543	22235
14.	M P Achuthan	State Bank of India	67155301447	37939
15.	Richard Hay	State Bank of India	67398343833	24745
16.	Administrative Expenses	State Bank of India	67311584145	98487
KANNUR				
17.	P J Kurien	State Bank of India	67068978825	22398
18.	K K Ragesh	Syndicate Bank	42632200006975	2033171
19.	A K Antony	Canara Bank	5015101000604	120582
20.	Joy Abraham	State Bank of India	35774372060	25269
21.	Vayalar Ravi	State Bank of India	35773951650	112116
22.	Abdul Wahab	State Bank of India	35774363408	4007
23.	Richard Hay	State Bank of India	35759684089	225983
KASARAGOD				
24.	P Karunakaran	Union Bank of India	501002010012000	2740412
25.	C P Narayanan	Indian Bank	632774282	27989
KOTTAYAM				
26.	Jayashree	State Bank of Travancore	67318628202	266625
27.	Anto Antony	State Bank of Travancore	67302284120	45899
KOZHIKODE				
28.	M Ramachandran	Syndicate Bank	44052010083569	1013746
29.	M K Raghavan	Canara Bank	4885101000282	3293369
30.	K K Ragesh	Canara Bank	0839101046647	469090
31.	M P Veerendrakumar	Kerala Gramin Bank	40256101017496	81359
32.	Abdul Wahab	Kerala Gramin Bank	40256101017487	38047

Sl. No.	Name of Account/MP	Name of Bank	Account Number	Loss of Interest
PATHANAMTHITTA				
33.	K N Balagopal	State Bank of Travancore	67199933088	86031
34.	Vayalar Ravi	Canara Bank	2318101052033	351411
35.	Ashok S Ganguly	State Bank of Travancore	67319906245	269436
36.	Sachin Tendulkar	Punjab National Bank	4802000100019254	30503
37.	T N Seema	State Bank of Travancore	67177056748	188512
38.	A K Antony	State Bank of India	3013642356-5	616925
39.	Anto Antony	Punjab National Bank	4802000100017399	1722994
40.	P J Kurien	Punjab National Bank	3922001100000017	917385
THIRUVANANTHAPURAM				
41.	C P Narayanan	Indian Overseas Bank	042801000016900	1198792
42.	T N Seema	Indian Bank	909591626	1592377
43.	M P Achuthan	Indian Overseas Bank	076401000011381	1668216
44.	Shashi Tharoor	Indian Overseas Bank	046201000010900	2705795
45.	Shashi Tharoor	Indian Overseas Bank	046201000013000	3195494
46.	A Sampath	Indian Overseas Bank	117101000011000	2398325
47.	Vayalar Ravi	State Bank of Travancore	67294787650	82411
48.	A K Antony	Canara Bank	2499101009098	236189
49.	A Sampath	Indian Overseas Bank	117101000008001	1027486
50.	Suresh Gopi	State Bank of India	67366627993	1579091
51.	Richard Hay	Indian Bank	6400259070	902124
52.	CPMU	State Bank of India	67181158564	1300466
WAYANAD				
53.	M I Shanavas	Canara Bank	0137101060740	2376121
54.	A K Antony	Syndicate Bank	47532200026735	71489
55.	K K Ragesh	Syndicate Bank	47532200029649	192522
56.	Richard Hay	Syndicate Bank	47532200038018	38369
57.	M P Veerendrakumar	Corporation Bank	520101036448091	1066692
58.	Suresh Gopi	Corporation Bank	520101036452961	2163
59.	Abdul Wahab	Corporation Bank	520101036453079	1190
60.	Administrative Expense	Canara Bank	0137101062678	4571
TOTAL				47601512