

**TWELFTH KERALA LEGISLATIVE ASSEMBLY**

**COMMITTEE  
ON  
PUBLIC ACCOUNTS  
(2008-2011)**

**ONE HUNDRED AND NINETEENTH REPORT**

(Presented on 20th July, 2010)



SECRETARIAT OF THE KERALA LEGISLATURE  
THIRUVANANTHAPURAM  
2010

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**On**

**Paragraphs relating to Home Department contained in the Reports  
of the Comptroller and Auditor General of India for the  
year(s) ended 31 March 2005 (Civil)  
and 31 March 2006 (Civil)**

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## INTRODUCTION

I, the Chairman, Committee on Public Accounts having been authorised by the Committee to present this Report on their behalf present the One Hundred and Nineteenth Report on paragraphs relating to Home Department contained in the Reports of the Comptroller and Auditor General of India for the years ended 31 March 2005 (Civil) and 31 March 2006 (Civil).

The Reports of the Comptroller and Auditor General of India for the years ended 31 March 2005 (Civil) and 31 March 2006 (Civil) were laid on the Table of the House on 16th February 2006 and 28 December 2006 respectively.

The Committee considered and finalised this Report at the meeting held on 23rd June 2010.

The Committee place on record their appreciation of the assistance rendered to them by the Accountant General in the examination of the Audit Report.

Thiruvananthapuram,  
20 July 2010.

ARYADAN MUHAMMED,  
*Chairman,*  
*Committee on Public Accounts.*

## REPORT

### HOME DEPARTMENT

#### *Delay in starting an open prison :*

#### **An open prison could not be started for over four years due to shortage of staff and non-provision of electricity connection.**

Government accorded sanction (March 1999) for transferring 308.75 acres of land at Cheemeni Village in Kasargod District to the Home Department for constructing an open prison. Government, however, did not issue administrative sanction for starting the prison. This was pointed out by the Accountant General (Accounts and Entitlements) in January 2001 and accordingly Government issued *ex-post facto* sanction (June 2001) for the establishment of an open prison with effect from November 2000. In April 2000, Government sanctioned 14 posts\* for the commencement of the prison against which the Department posted only 3 staff\*\* personnel in November 2000.

The remaining 11 posts had not been filled up as on June 2005.

Test check (January 2005) of records of the open prison revealed that construction of barracks, office buildings, etc., completed at a cost of Rs. 50.35 lakh by the Public Works Department, were handed over to the Home Department in July 2001. But electrification works were completed only in January 2003 after a delay of 17 months. The application for the estimate for electricity connection was sent to the Kerala State Electricity Board (KSEB) in March 2003 and the estimate was received from the KSEB only in September 2003 after six months. The Department remitted the amount in March 2004 after a delay of six months but the connection had not been sanctioned or obtained as of June 2005.

As of June 2005, Rs.36.68 lakh had been spent towards pay and allowances (Rs. 19.33 lakh) of staff, electrification works (Rs. 12.71 lakh) and other expenses (Rs. 4.64 lakh). The Deputy Superintendent stated (June 2005) that facilities such as hospital, approach road to open prison. Electricity connection and necessary staff were essential for starting the open prison. Despite having spent Rs. 87.03 lakh as of June 2005 the prison had not started functioning (August 2005) due to failure of the Departmental Officers to appoint the staff against the sanctioned posts and make available other infrastructure facilities.

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\* Superintendent — 1, Deputy Superintendent — 1, Head Warder — 2 and Warder — 10.

\*\* Deputy Superintendent — 1, Head Warder — 2

The matter was referred to the Government in July 2005; reply had not been received (September 2005).

*[Paragraph 4.4.4 contained in the Report of the Comptroller and Auditor General of India for the year ended 31 March 2005 (Civil)]*

Notes furnished by the Government on the above audit paragraph are included as Appendix II.

1. Briefing on the above audit paragraph the Committee lamented that even though Government had transferred 308.75 acres of land in Cheemeni Village in Kasargode District in March 1999 for the construction of an open prison, it could not be commissioned even in the year 2007. The construction of the building was completed in the year 2001. But the application for getting electric connection was submitted only in the year 2003 after the electrification works were over. The posting of the staff was delayed for a considerable period and the number of staff posted were even far less than the required strength. The Committee deplored the callous attitude exhibited by the Department officials in carrying out such a prominent and important project and enquired about the reasons for this lapse.

2. The Additional Director General of Police, Prisons fully admitted the remarks and observations made by the Committee. He revealed that as per records, the application for post-creation was sent to the Government on 28-10-2006 and the same got sanctioned vide Government Order dated 9-3-2007. The Hon'ble Chief Minister inaugurated the Prison on 17-5-2007 and as per the latest information there were 37 inmates in the prison.

3. Quoting the Government Order dated 12-4-2000, the Committee said that Government ordered posting of 14 staff (Superintendent-1, Deputy Superintendent-1, Head Warder-2, Warder-10) against which the Department posted only 3 staff viz., Superintendent-1 & Head Warder-2. The Additional Director General of Police, Prisons replied that an open jail could not function with such a meagre number of staff. The Committee reiterated by asking why the department unnecessarily posted 3 staff so early. In reply, the Additional Director General of Police remarked that 3 staff posted were through promotion (Superintendent-1 & Head Warder-2). The posting of Warder is done by PSC. The Additional Director General of Police assured the Committee that more details regarding posting of staff would be informed after verifying the concerned file. The Committee enquired whether all the 14 posts were filled and the Additional Director General of Police, Prisons replied in the affirmative. The Department required 160 Warders. However due to the low salary of Warders, the posted staff would switch on to other posts having high salary. The arised vacancies had been reported to the PSC as well.

4. The Committee noted that the office buildings and barracks were constructed by the P.W.D. at a cost Rs. 50.35 lakh and the same were handed over to the Department in July 2001. But the electrification works were completed only in January 2003 after a delay of 17 months. Strangely the application for the electric connection was given after the electrification works got over. The Committee found this action as inexcusable and enquired the reason for such a delay. The Additional Director General of Police, Prisons replied that he would give an answer after going through the concerned files.

5. The Committee mentioned that as of June 2005, 36.08 lakh had been spent towards pay and allowances of staff, electrification and other expenses. Eventhough 3 staff were appointed in the prison, they could not do anything constructively to avoid such a delay of 17 months to complete electrical works. The Additional Director General of Police, Prisons had no answer but told that he would give a detailed reply after inquiring into the matter.

6. The Committee enquired the department whether the prison was full fledged and functioning as per the assignment. The Additional Director General of Police, Prisons answered that more space was required to accommodate inmates and tender had been called for constructing another building to accommodate 50 more prisoners.

7. Dissatisfied with the poor far sightedness of the department officials, the Committee blamed such a situation on the lack of proper planning which resulted in sending more and more inmates to Kannur Central Jail which had become over crowded with around 250% extra of the specified number of prisoners.

8. The Additional Director General of Police, Prisons replied that the capacity of Kannur Central Jail is 1000. As per the latest details, around 1200 inmates were being accommodated there. The open prison in Cheemeni has got sufficient land but does not have sufficient buildings.

9. He further explained that there should be facility to accommodate 300 prisoners. Estimate for the arrangement of all the connected amenities were assigned to approximate Rs. 1 lakh for each prisoner. In addition to this equipments for agriculture, earth work etc. were also needed.

10. Opining that the accommodation capacity of Kannur Central Jail exceeded its limits, the Committee desired that the Government should take all necessary and urgent steps for providing sufficient funds for setting up necessary facilities for accommodating 300 prisoners, procurement and purchase of materials and equipments for arranging the facilities for cultivation in Cheemeni open prison.

### Conclusions/Recommendations

11. The Committee is very much disappointed to note that an open prison intended to function by November 2000 at Cheemeni Village in Kasargod District could not be commissioned even in the year 2007 despite the Government transferring 308.75 acres of land to the Home Department in March 1999 itself. The Committee condemns the lacklustre approach adopted by the officials which caused considerable delay (nearly 17 months) for the submission of the application for electric connection and also failing in posting the required number of staff for the functioning of the jail. The Committee also laments the poor foresightedness of the Department officials which resulted in an unwanted expenditure of Rs. 36.68 lakh towards pay and allowances of staff, electrification and other expenses. The appointed staff remained idle for around 17 months without doing any constructive work towards the establishment of the prison. The Committee deplores the lack of seriousness shown by the Department authorities in carrying out such an important and prominent project which aims at accommodating the prisoners in a situation where the capacity of the Kannur Central Jail is exceeding its limits.

12. Considering the Cheemeni open prison as very important, the Committee recommends the Government to take all necessary and urgent steps for providing sufficient funds for setting up adequate facilities for accommodating 300 prisoners, procurement and purchase of materials and equipments for enabling cultivations etc., in Cheemeni open prison.

13. Even though the Committee sought explanation from the Department regarding the delay that occurred in establishing electric connection in the constructed buildings, posting of required number of staff and also regarding the wastage of Government money through unnecessary pay and allowances, it was not complied with till date despite assurances from the ADGP on the day of the examination of audit paragraph. The Committee views this as a serious lapse on the part of this department officials and considers this act as adding insult to injury.

### Modernisation of Police Forces

#### *Highlights*

The scheme of Modernisation of Police Forces was launched by the Government of India (GOI) for modernising the police forces in the country to enable them to effectively face the emerging challenges to internal security. Annual plans prepared without proper assessment of needs and their delayed approval resulted in delay in implementation of the scheme and caused

deviations from approved plans. Huge amounts transferred to Kerala Police Housing Construction Corporation Limited for construction of non-residential/residential buildings were lying unutilised mainly due to failure of the department in handing over sites. Even the completed residential buildings remained unoccupied due to lack of electricity/water connection. There was no appreciable increase in mobility as Jeeps purchased were mainly used for replacement of old vehicles. Equipment purchased for Regional Forensic Science Laboratory were idling due to failure in providing infrastructure and necessary technical staff in time.

- Shortfall in Central assistance to the scheme resulted in additional burden of Rs. 27.51 crore on the State exchequer.
- In Letter of Credit transactions there were omissions/delays in opening and closing of accounts and remitting the balance into Treasury.
- Intention of increasing the mobility of police force was defeated as passenger vehicles worth Rs. 3.79 crore were purchased instead of light vehicles.
- Non-synchronising of the purchase of equipment with the construction of buildings and posting of staff resulted in idling of equipment worth Rs. 3.42 crore at Regional Forensic Science Laboratories.
- Speed Check Radar Guns were purchased against the directions of Government and ignoring the lowest quotations, resulting in excess expenditure of Rs. 33.22 lakh.

### **Introduction**

The Scheme of Modernisation of Police Forces (MOPF) was launched by the Government of India (GOI) for modernising the police forces in the country to enable them to effectively face the emerging challenges to internal security. The Scheme was in vogue from 1969-70. A revised Scheme involving substantial outlay of Central assistance was launched by the GOI in February 2001 for a ten year period starting from 2000-01. The basic objective of the whole Scheme was to meet the deficiencies in the State Police Forces and to achieve planned development and modernisation of the State Police Forces. The main components of the Scheme were Building, Housing, Mobility, Weapons, Traffic, Scientific Aids to Investigation, Equipment, Training, Communication and Computerisation.

### **Organisational set up**

Police Department functions under the Home Department of the State Government. Director General of Police (DGP) is the head of the Police

Department. Additional DGP (Modernisation) under the DGP is in direct charge of Modernisation Programme. There is a State Level Empowering Committee (SLEC) set up under the Chairmanship of the State Chief Secretary for speedy sanction of schemes under the MOPF and for proper monitoring of implementation. Construction of buildings for residential and non-residential purposes was done through the Kerala Police Housing Construction Corporation Limited (KPHCC).

### **Audit Coverage**

Records in the Home Department, the Police Headquarters, the State Forensic Laboratory, the State Finger Print Bureau, the KPHCC and other offices like the District Police Offices\*, the Police Stations involved in the implementation of the Scheme were examined. The audit was conducted during February 2006 to May 2006 covering the period 2000-2001 to 2005-06. Out of 17 Police Districts, five were selected for audit. In the selected Districts, Offices of District Armed Reserve, Armed Police Battalions and 25 per cent of Police Stations were test checked.

### **Audit Objectives**

The performance audit was conducted with the objective to assess/see whether :

- Annual Action Plan (AAP) was drawn up based on the GOI guidelines and these were based on requirements;
- adequate funds were provided by the Central/State Governments and the funds were utilised for the intended purpose;
- the efficiency and economy in implementing various components of the Scheme;
- equipment purchased/assets created have been utilised and maintained properly and the intended benefits achieved; and
- implementation/progress of the Scheme was effectively monitored and adequate internal control mechanism existed in the Police Department for the proper control of receipt, expenditure and management of assets created.

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\* Thiruvananthapuram City (7 Police Stations), Thiruvananthapuram Rural (8 Police Stations) Thrissur (10 Police Stations), Kannur (8 Police Stations) and Ernakulam Rural (7 Police Stations)

**Audit Criteria**

The following audit criteria were adopted :

- GOI guidelines on the Scheme and further instructions issued from time to time.
- Requirements of the State Police as arrived at by the Bureau of Police Research and Development (BPR & D)
- Annual Action Plans approved by the Ministry of Home Affairs (MHA— GOI)
- Store Purchase Rules regarding purchase of items.
- Stock Register, Log books in Respect of Equipment and Allotment Register in respect of quarters.
- Minutes/records of State Level Empowering Committee.

**Audit Methodology**

An entry conference was conducted in February 2006 with the Additional DGP (Modernisation) and his team during which the audit objectives and criteria were explained to them. Additional DGP made a presentation of the salient features of the Scheme and the various constraints faced by the State Government. The audit team collected data from the PHQ and the field offices, issued audit enquiries to elicit information, scrutinised files/records, conducted discussions with the officers and visited selected offices to assess the utilisation of buildings and equipment. Findings and recommendations of the review were discussed with the Principal Secretary (Home) during exit conference held (July 2006) with the Government. Their views had been taken into account while finalising the review.

**Audit findings***Plan Formulation*

The existing Scheme of MOPF was extended by the GOI in February 2001 for a further period of 10 years with enhanced Central assistance. The maximum annual plan size of the State was fixed at Rs. 63 crore to be allocated among the 10 components. As per the GOI guidelines, the State Governments were to submit to the MHA-GOI, a five year modernisation plan for their police forces starting from 2000-01. The annual plans were to flow from the five year plan. The Annual Action Plan (AAP) formulated by the State Police Force had to be scrutinised by the SLEC before sending it for approval of the High Power Committee (HPC) of the MHA for allocation of funds to the State Government.

### Delay in submission/approval of Annual Plan

The due date fixed by the MHA for submission of AAP by the State Government was 15 May of the respective year except in the case of 2000-01 and 2004-05. The details of due date, date of submission of AAP by the State Government, date of approval by the MHA were as follows :

<i>Scheme Year</i>	<i>Due date of submission of the AAP to the MHA</i>	<i>Date of submission of AAP</i>	<i>Date of approval of the AAP by the MHA</i>
2000-01	30 September 2000	4 March 2001	29 March 2001
2001-02	15 May 2001	19 December 2001	6 January 2002
2002-03	15 May 2002	26 August 2002	1 November 2002
2003-04	15 May 2003	June 2003	12 September 2003
2004-05	15 June 2004	17 July 2004	23 December 2004
2005-06	15 May 2005	July 2005	14 September 2005

In none of the years, the State Government submitted the AAP to the MHA within the due dates. The delays ranged upto seven months. Consequently the approval of the AAP by the MHA was also delayed and in most of the years the MHA approved the AAP in the 3<sup>rd</sup> or 4<sup>th</sup> quarter of the financial year leaving insufficient time to spend the Scheme funds in the same year.

### Short utilisation of funds

The State Government did not utilise the annual allocation within the financial year. The percentage of utilisation ranged from one per cent to 50 per cent as per data given below :

<i>Scheme Year</i>	<i>Approved outlay</i>	<i>Amount utilised in the year of sanction</i>	<i>Percentage of Utilisation</i>
	<i>(Rupees in Crore)</i>		
2000-01	58.57	0.34	1
2001-02	62.23	26.02	42
2002-03	63.00	25.97	41
2003-04	63.00	31.57	50
2004-05	61.65	30.22	49
2005-06	61.51	26.84	44
Total	369.96	140.96	38

Audit scrutiny also revealed that—

- Owing to low utilisation in the Scheme year, the items in approval plans of earlier years were carried over and implemented in subsequent years—the items in approved plans sanctioned as early as in 2000-01 were implemented in 2005-06. The intention behind annual plan was defeated by such delays.
- several deviations from approved AAP were made during the course of implementation. These deviations included purchase of equipment/ vehicles/weapons not included in approved AAP, non-purchase of items as per approved AAP, change of site of construction, delay in handing over site, non-availability of site etc. This indicated that proper assessment of requirements was not made while preparing the AAPs and
- defects in preparation of AAPs and delayed approval had the effect of delaying the Scheme and causing deviation from the approval plans as brought out in the succeeding paragraphs.

### Financial Management

The maximum Annual Plan size for the State was fixed at Rs. 63 crore. Of this, Central share was 50 per cent during 2000-01 to 2002-03; per cent during 2003-04 and 2004-05 and 75 per cent from 2005-06 onwards. The Central share was in the form of 50 per cent grant and 50 per cent loan during 2000-01 and 2001-02.

### Shortfall in Central Assistance

From 2002-03 onwards, the Central share was not fully released to the State Government. The details of Central assistance due and that received were as under :

*(Rupees in crore)*

<i>Scheme year</i>	<i>Outlay approved by the MHA</i>	<i>Central assistance*</i>		<i>Shortfall</i>
		<i>Amount due</i>	<i>Amount received</i>	
2000-01	58.57	29.29	29.29	Nil
2001-02	62.23	31.11	31.16	(-)0.05
2002-03	63.00	31.50	25.13	6.37
2003-04	63.00	37.80	22.00	15.80
2004-05	61.65	36.99	26.45	10.54
2005-06	61.51	46.13	20.00	26.13
Total	369.96	212.82	154.03**	58.79

\* Percentage of Central assistance — 2000-01: 50, 2001-02:50, 2002-03:50, 2003-04: 60, 2004-05: 60, 2005-06 — 75

\*\* Includes amounts given to implementing agencies directly by the GOI.

Though the GOI was committed to give Rs. 212.82 crore during 2000-01 to 2005-06, the amount released to the State Government was only Rs. 154.03 crore resulting in shortfall in Central assistance by Rs. 58.79 crore. Reduced allocation for the Scheme by the Finance Ministry (GOI) was stated to be the reason for curtailment of Central assistance. The reduced central assistance during 2002-03 to 2005-06 resulted in greater financial burden to the State Government as it took up the entire Scheme for execution. The additional burden on State exchequer on this account amounted to Rs. 27.51 crore up to 31 March 2006.

Government stated (September 2006) that earnest efforts were being taken to get the funds due from the Central Government.

### Shortfall in Expenditure

State Government released its own share as well as the GOI share released to the State Government through the State budget. The expenditure on the Scheme included funds released through the State budget as well as funds spent out of amounts directly received by the implementing agencies from the GOI. The details of approved annual outlay and the amount spent are given below :

<i>(Rupees in Crore)</i>			
<i>Scheme year</i>	<i>Approved outlay*</i>	<i>Progressive utilisation upto 31 March 2006</i>	<i>Balance</i>
2000-01	58.57	55.43	3.14
2001-02	62.23	59.15	3.08
2002-03	63.00	63.00	Nil
2003-04	63.00	61.80	1.20
2004-05	61.65	53.95	7.70
2005-06	61.51	26.84	34.67
Total	369.96	320.17	49.79

The amount spent on the Scheme was Rs. 320.17 crore during the period 2000-06 against the total outlay of Rs. 369.96 crore. The amount shown as utilised included amounts advanced (Rs. 199.03 crore\*\*) to the KPHCC by the State/Central Governments for construction works out of which Rs. 141.27 crore

\* Component wise details are given in Appendix III.

\*\* 2001-02: Rs. 9.85 crore, 2002-03: Rs. 60.94 crore, 2003-04: Rs. 47.32 crore, 2004-05: Rs. 36.80 crore and 2005-06 : Rs. 44.12 crore.

remained unspent as on 31 March 2006. Consequently the actual expenditure on the Scheme up to 31 March 2006 was Rs. 178.90 crore only against Rs. 320.17 crore reported as utilised. Thus the expenditure on the Scheme was overstated to the extent of Rs. 141.27 crore.

Government stated (September 2006) that all funds transferred to KPHCC were regarded as deemed utilised.

#### **Omission/Delay in Letter of Credit Transaction**

Letter of Credit (LC) accounts were opened in the State Bank of Travancore (SBT), Thiruvananthapuram for making payments in foreign currency for equipment imported for the Forensic Science Laboratory. The following omission/delays were noticed in LC transactions.

- Amount credited to the SBT for the purpose was shown as utilised in the progress reports. But the refunds received on closure of accounts, though credited to the Government accounts as Refund of Payments (RoP) were not deducted from amount shown as utilised. Consequently expenditure was overstated by Rs. 43.21 lakh (Rs. 20.89 lakh for 2000-01 and Rs. 22.32 lakh for 2003-04) in 10 cases.
- In four cases, involving Rs. 2.66 crore there were delays ranging from two to three months in opening LC accounts after drawal of money from treasury. This indicated unnecessary early drawal of the Government money.
- In five cases, involving Rs. 16.23 lakh, there were delays ranging from two to four months in closing LC accounts after the transaction and refunding the balance. This resulted in unnecessary retention of the Government money in the SBT.

#### **Implementation**

The Scheme was to be implemented as per the guidelines issued by the MHA and subject to the financial rules of the State Government and orders issued by it. Audit scrutiny of the implementation of the Scheme with reference to applicable rules and canons of financial property revealed omissions/irregularities/diversions/deviations in implementing various components as described in succeeding paragraphs. It was also seen that the Department did not obtain approval of the MHA for deviations from approved AAP or variation of prescribed norms as required in the guidelines.

#### **Long Delays in Utilisation of Funds Released**

Construction of Buildings including houses for police personnel is an important component of the Scheme. The bulk of the funding of the Scheme

was for this component. Out of outlay of Rs. 369.96 crore for the Scheme during 2000-01 to 2005-06, Rs. 190.50 crore was earmarked for this purpose. KPHCC was the sole agency for carrying out all the construction works of the Police Department. During 2000-06, Rs. 1999.03 crore were released to the KPHCC under the Scheme. This amount included funds transferred by the State Government to Treasury Public Account of the KPHCC at Vellayambalam Treasury and also the amounts (Rs. 22.80 crore in 2004-05 and 2005-06) given to it directly by the MHA through Demand Draft and credited to its account in the SBT, Thiruvananthapuram. Out of Rs. 199.03 crore received, only Rs. 57.76 crore were spent on the works and the unutilised balance with the KPHCC kept in Bank/Treasury deposits amounted to Rs. 141.27 crore as on 31 March 2006. Test check revealed that in respect of works for which Rs.106.20 crore were released during 2001-2006, the construction\* had not even been started (March 2006)\*\*

The reasons for non-commencement of works were—sites not handed over, design and drawings not ready, works yet to be tendered, agreement yet to be executed, etc. It was the responsibility of the Police Department to handover the sites. These cases indicated that works were allotted and funds transferred to the KPHCC without proper planning and assessment of need. The Department stated (July 2006) that delay in handing over site was mainly due to procedural delays in assessing the valuation of existing old buildings by the Public Works Department (PWD).

#### **Appropriation of Interest Earned on Scheme Funds for Other Purpose**

As of the 31 March 2006, the unutilised funds with the KPHCC amounted to Rs.141.27 crore. KPHCC was earning interest on the funds kept in the SBT as short term deposits. The KPHCC admitted that interest earned in such short term deposits were set off against the payment of interest due to the Financial Institutions (HUDCO/LIC) for loans taken by the KPHCC. This interest earned should have been part of the Scheme funds, but was utilised for other purposes. The total interest earned on Scheme funds was not furnished to Audit. No specific direction was issued on this by the state Government or the Department to the KPHCC.

Government replied (September 2006) that this was done with a view to reduce the financial burden of State Government since otherwise it was to be met from budgetary allotment. Reply of Government is not acceptable as the

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\* Important items of work included 16 District Police Lines (Rs. 12.40 Crore) 8 District Police Offices (Rs. 1.20 Crore) 11 Police Control Rooms (Rs. 2.20 Crore), Training Infrastructure (Rs. 4.23 Crore) 2239 LSQs (Rs. 55.47 Crore) 448 USQs (Rs. 21.18 Crore) etc.

\*\* More than 3 years—Rs. 16 Crore, more than 2 years—Rs. 9 crore, more than 1 year—Rs. 37 crore.

interest earned on the Scheme funds should have been utilised for the Scheme itself.

#### **Excess Transfer of Funds**

Rupees 2.50 crore was released to the KPHCC (October 2003) for construction of 160 Rest Rooms for Women Police Constable (WPCs) at various Police Stations. The approved cost as per the MHA norms was Rs. 90,000 per rest room. As such the amount required was only Rs.1.44 crore, 75 rest rooms had been constructed (March 2006) the average cost being Rs.87,000. The amount transferred in excess amounting to Rs.1.06 crore was retained by the KPHCC and had not been refunded (March 2006). At the exit conference (July 2006) the Department agreed to construct more number of rest rooms for WPCs to set off the excess amount.

#### **Unauthorised Deviation from Approved Plan**

Funds released as per the annual plans approved by the MHA were to be used for the works specified in the plans. Based on the Government Order (January 2003) the Department accorded sanction for construction of 118 Upper Subordinate Quarters (USQs) at the Kerala Police Academy (KEPA) under Scheme 2002-03 at a unit cost of Rs.4.75 lakh. PHQ directed (March 2003) the KPHCC to utilise the funds for 118 USQs (Rs.5.60 crore) on building works which were already arranged for construction at the KEPA. The funds were transferred to the KPHCC in August 2003. The buildings constructed using the diverted funds included Senior Officers quarters, Senior Officers Mess, Ladies Hostel, Visiting Officers quarters, etc. The works had since been completed. The expenditure of Rs. 5.60 crore was for works not covered by the approved annual plans and without sanction of the State Government.

These constructions were reckoned by the Department as construction of 118 USQs and wrongly shown against the physical achievement. Unauthorised diversion of Rs 5.60 crore by the Department resulted in denial of family accommodation to 118 Police personnel.

Government admitted (September 2006) the fact and stated that the issue would be examined in consultation with the Head of Department.

#### **Deviation from Norms**

GOI guidelines prescribed norms for fixing area of housing units for lower subordinates and Upper Subordinates. Audit scrutiny revealed that these norms were violated without approval of the MHA and the number of dwellings units constructed under the Scheme were inflated in progress reports, thus concealing the shortfall in the targeted number. Details are given below :

- As per the norms laid down by the MHA, Lower Subordinate Quarters (LSQs) meant for family accommodation for Police Constables (PCs)

and Head Constables (HCs) should have a unit area of 500 sq.ft. @ Rs. 500 per sq.ft. (unit cost Rs. 2.50 lakh). During 2000-06, Rs. 96.72 crore were released to the KPHCC for construction of 3949 LSQs. But the State Government adopted unit area of 750 sq.ft. for LSQs resulting in reduction of dwelling units by about 1300 numbers.

- The Department decided to construct residential accommodation for Senior Officers/Guest Houses/Hostels having area ranging between 1000 and 5000 sq.ft. out of Rs. 96.72 crore, released to the LPHCC for construction of LSQs. The buildings are at various stages of construction as of March 2006. The total amount thus diverted amounted to Rs. 3.38 crore\* (approximately) in 65 cases resulting in denial of family accommodation to 153 Lower Subordinates.
- Upper Subordinate Quarters (USQs) are meant for family accommodation of Assistant Sub Inspectors, Sub Inspectors and Inspectors. As per the norms fixed by the MHA, the unit area for USQ was 950 sq.ft. @ Rs. 500 per sq.ft. (Unit cost: Rs. 4.75 lakh). During 2000-06, Rs. 38.85 crore were released to the KPHCC for construction of 818 USQs. It was observed in audit that out of the funds released for USQs, sanctions were also issued by the Department for construction of 40 dwelling units of area ranging between 1425 sq.ft. and 2850 sq.ft. for being allotted to Deputy Superintendent of Police and other Senior Officers which was not provided in the Scheme resulting in reduction of USQs. In the years 2000-01 and 2001-02, 12 Inspectors were allotted quarters above their entitlements. Inspectors being upper Subordinates were eligible for dwelling unit of 950 sq.ft. only. The amount thus diverted would come to Rs. 3.49 crore\*\* (approximately) in 52 cases. The approval of the MHA was not obtained for such diversion. This resulted in denial of family accommodation to 73 Upper Subordinates.

At the exit conference (July 2006) the Department agreed to modify the progress report on construction of quarters on the basis of actual number of dwelling units constructed and get the deviation ratified by GOI.

### **Physical Progress**

As per the BPR & D data, the State required 32,669 LS quarters and 3,126 US quarters for 100 per cent satisfaction. The details of work sanctioned and completed/in progress there against during 2000-06 were as under :

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\* Rs. 3.83 crore approximately for 76500 sq.ft. @ Rs.500/sq.ft. in 65 cases corresponding to 153 LSQs @ 500 sq.ft/LSQ.

\*\* Rs. 349 crore approximately for 69825 sq.ft. @ Rs.500/sq.ft in 52 cases corresponding to 73 USQs @ 950 sq.ft/USQ.

**Quarters**

<i>Year of Allotment of Funds</i>	<i>Total Units</i>		<i>Number of Units*</i>					
			<i>Completed</i>		<i>In Progress</i>		<i>Not Commenced</i>	
	LSQ	USQ	LSQ	USQ	LSQ	USQ	LSQ	USQ
2001-02	..	128	..	64	..	38	..	26
2002-03	1804	144	689	76	697	30	418	38
2003-04	..	160	..	144	..	14	..	2
2004-05	1175	166	Nil	Nil	199	4	976	162
2005-06	970	220	Nil	Nil	125	..	845	220
<b>Total</b>	<b>3949**</b>	<b>818**</b>	<b>689</b>	<b>284</b>	<b>1021</b>	<b>86</b>	<b>2239†</b>	<b>448‡</b>

**Buildings**

<i>Year of Allotment of Funds</i>	<i>Total No. of Buildings§</i>	<i>Number of Buildings</i>		
		<i>Completed</i>	<i>In Progress</i>	<i>Not Commenced</i>
2001-02	5	5	-	-
2002-03	12	2	2	8
2003-04	36	1	7	28
2004-05	29	Nil	2	27
2005-06	23	Nil	Nil	23
<b>Total</b>	<b>105</b>	<b>8</b>	<b>11</b>	<b>86¶</b>

\* In unit area as per the norm i.e. 500 sq.ft for LSQ and 950 sq.ft. for USQ

\*\* These do not include deductions on account of diversions as discussed in para 3.5.9.5

† Sites have not been handed over in 568 units.

‡ Sites not handed over in 309 cases.

§ Major buildings such as Police Lines, Police Control Rooms, District Police Offices, etc.

¶ Sites not handed over in 44 cases.

It would be seen from the details given above that the progress in construction was very slow despite availability of funds. Out of 2687 units (Quarters) not commenced, 877 were attributed to non-handing over of sites, the balance 1810 cases were not commenced for various reasons such as works not tendered, not awarded etc. Out of 86 buildings not commenced, 44 cases were attributed to non-handing over of site and the balance 42 were not commenced for various reasons such as works not tendered, not awarded etc.

#### **Non-utilisation of quarters constructed**

Site visits conducted by Audit revealed that several quarters had not been occupied as the buildings had not electricity/water connection as instanced below :

- Out of 233 completed (between December 2004 and January 2006) LSQs visited by Audit (May/June 2006), 91 LSQs remained unoccupied (39 per cent).\*
- Out of 98 completed (between September 2004 and March 2006) USQs visited by Audit (May/June 2006), 33 USQs remained unoccupied (34 per cent)\*\*

#### **Diversion of Funds Meant for Construction Work for Unapproved Works and Poor Quality of Construction**

- As per record of the KPHCC, 36 LSQs @ 750 sq.ft per quarter were constructed at the Police Station Compound, Wadakkera, Ernakulam (Rural). Site visit revealed that only 32 @ 750 sq.ft were constructed and the balance area of 4 quarters had been utilised for common areas like staircase. Government stated (September 2006) that in flat type construction, portion for common areas like fire escape, staircase, etc. had to be made as per Building Rules and had to be counted as total built up area. This is not tenable because as per the progress report the total number of LSQs constructed was shown as 36.
- During site visit (June 2006) to completed 32 LSQs at Wadakkera it was observed in audit that the brickwork just over the basement had started corroding, apparently due to poor quality of bricks or location of building in water-logged area. This was likely to affect the life of the building constructed at a cost of Rs. 1.35 crore (36x750x500). The building completed in July 2005 was yet to be occupied for want of water/electricity connection.

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\* 91 LSQs viz, Thiruvananthapuram city (16) Thiruvananthapuram Rural (8) Ernakulam Rural (36), Thrissur (8) and Kannur (23)

\*\* 33 USQs viz, Thiruvananthapuram city (2), Thiruvananthapuram Rural (8), Ernakulam Rural (7) and Thrissur (16)

- As per the records of the KPHCC, the District Crime Records Bureau (DCRB) blocks were constructed in the DPOs, Thrissur and Kannur. But it was revealed on site visits (June 2006) that no such buildings were constructed and the amount for the same had been utilised for construction of passport Cell and Zonal Office of DIG respectively though not included in the Approved Action Plan.
- Site visit (May 2006) revealed that extension to the Police Station Kazhakkuttam and construction of Rest Rooms for WPCs were not made, as reported in the KPHCC progress report. It was found that another floor had been constructed over Circle Inspectors' Office, Kazhakkuttom for accommodating Vanitha (Women) Cell.

### **Mobility**

Mobility is vital to the efficient and effective performance of police force. Mobility deficiency is nil when a well equipped police force has the ability to move the entire force at once. Based on this concept, the BPR&D has prescribed scales for various types of operational vehicles such as Heavy/Medium/Light Vehicles and Motor cycles required for Police Stations (PS), District Armed Reserve (DAR) and Armed Police Battalion (APB). Against outlay of Rs. 84.94 crore provided for Mobility during 2000-06, Rs. 67.75 crore were spent upto 31 March 2006.

Details of vehicles in the Police Department as at the beginning and at the end of 2000-06 were as follows.

<i>Date</i>	<i>Number of vehicles</i>			
	<i>Jeeps</i>	<i>Motor Cycles</i>	<i>Others</i>	<i>Total</i>
1 April 2000	1318	197	527	2042
31 March 2006	1334	1831	810	3975

Despite purchase of 893 Jeeps during the period, the net addition was negligible. It would appear that the purchased jeeps were mostly utilised for replacement of old jeeps and did not enhance the mobility of the Police force on this account.

### **Diversion of Funds—Purchase of Passenger Cars Instead of Light Vehicles**

As per BPR & D report (January 1998), there was no deficiency of Light Vehicles (LV) in the State. For operational purposes LV like Jeep can move 8 police personnel at a time. As the State Government felt that Medium Vehicles (MV) were not found to be much useful for policing, it was decided (February

2001) to phase out MVs with LVs. In order to make up for the deficiency of 608 MVs as on 1 January 1998 as reported by the BPR&D, a total of 1824 LVs were needed @ 3 LVs per 1 MV. Considering the financial constraints, 608 LVs were proposed to be purchased during the years 2000-05 (five year Action Plan for Modernisation). Against this, 1076 LVs were purchased as against 1002 LVs approved by the MHA. A test check of purchases of LVs during the period 2000-01 to 2004-05 revealed that 104 vehicles\* not categorised as operational vehicles were purchased at a cost of Rs. 3.79 crore. These vehicles except Maruti Omini were issued for use of Senior Officers. Thus, Rs. 3.79 crore diverted for these vehicles in violation of the AAP was not approved by MHA and did not help to improve the mobility of the Police Force as intended.

#### **Excess Expenditure Over Outlay**

Against the GOI approval for purchase of vehicles for Rs. 16.92 crore in the AAP for 2001-02, the Department purchased vehicles of various types at a cost of Rs. 18.30 crore. The Department, however, did not obtain the sanction of the GOI, for the excess expenditure over outlay, as required.

#### **Excess Payment of Entry Tax and Irregular Debit to Scheme Funds**

During 2003-04, the Department paid Rs. 2.35 crore towards Entry Tax\*\* (ET), (12 per cent of value) on vehicles purchased during 2000-01 to 2002-03 by debiting the expenditure under Scheme. Entry Tax paid included Rs. 8.76 lakh wrongly levied towards Entry Tax on 20 Ambassador Cars purchased within the State during 2002-03 and Rs. 1.10 crore relating to purchase of vehicles during 2000-01 for purposes not included in modernisation of Police force. Hence a total Rs. 1.19 crore was irregularly debited to Scheme funds.

#### **Deviation from Approved Action Plan in Purchased of Weapons**

Against outlay of Rs. 6.08 crore on weapons during 2000-06, Rs. 6.15 crore were spent up to 31 March 2006. Deviations from the approved action plan were observed in the following cases. No approval of the MHA was obtained for the deviation.

- Against sanction for purchase of weapons (200 9-mm pistols and LMG) for Rs. 44.60 lakh in the AAP for 2000-01, the Department purchased weapons (200 9-mm pistols and 10 rifles) and ammunition, for Rs. 130.39 lakh during 2001-02 which included Rs. 89.25 lakh on

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\* These included Ambassador Cars (50) TATA Indica (11), Maruti Omini (19), Mahindra Bolero and Scorpio (1)

\*\* Tax payable Under Section (3) of the Tax on entry of Goods into Local Area Act, 1994.

ammunition which was irregular. Government stated (September 2006) that the ammunitions were purchased as there was no sufficient funds in the State budget for 2000-01. The reply is not acceptable as the allotment of Scheme funds was for purchase of weapons only.

- Under Scheme 2001-02, Rs. 25 lakh were allocated for purchase of 100 7.62 –mm SLR Rifles. Instead the Department purchased (March 2003) 1000 old (1964 to 1970) vintage but serviceable Rifles costing Rs. 50 lakh from the Assam Rifles who were replacing them.

### **Scientific Aids to Investigation**

The Scheme envisages provision of modern scientific aids to investigation and development of infrastructure for improving the quality of crime investigation. Against outlay of Rs. 22.06 crore during 2000-2006, for Scientific Aids to Investigation, the utilisation was Rs. 12.14 crore up to 31 March 2006. It was observed that approved outlay of Rs. 4.62 crore for 2000-01 was for purchase of scientific equipment (Rs. 62 lakh) and DNA Finger Print Development (Rs. 4 crore), the Department made purchases for Rs. 4.12 crore which included approved items costing Rs. 65.92 lakh only. The purchase of remaining items such as Atomic Absorption Spectrometer, Forensic Fibre Analyser, etc, costing Rs. 3.46 crore did not have the approval of the MHA. The department also did not inform the MHA about the deviation from approved Action Plan. This indicated that the Action Plan for 2000-01 submitted to the GOI for approval was not need based.

Equipment costing Rs. 3.42 crore were purchased during August 2005 and September 2005 for the Regional Forensic Science Laboratories (RFSL) at Kannur and Thrissur. Though the building for RFSL at Kannur had been completed in November 2004 at a cost of Rs. 75 lakh and equipment were installed, the Laboratory had not been functional as the technical staff required were not posted (June 2006). The required notification fixing the area of jurisdiction had also not been issued (June 2006). The building for the RFSL at Thrissur had not been completed (May 2006). The equipment purchased for the Lab were still lying in the packages at the State FSL, Thiruvananthapuram (May 2006). As a result of non-synchronising of the purchase of equipment with the construction of buildings and posting of staff, equipment worth Rs. 3.42 crore were lying unused.

The State Government issued (September 2001) administrative sanction for purchase of Atomic Absorption Spectrometer for FSL at an approximate cost of Rs. 40 lakh under the Scheme 2000-01 even though the item was not included in Action Plan for the year approved by the GOI. Three firms were short listed as

their products conformed to technical specialisation in the tender. The lowest tender (M/s. Niu Lab) was for Rs. 19.47 lakh and the highest (M/s. Lab India) was for Rs. 38.70 lakh. But the Department purchased the equipment from M/s. Lab India at their reduced cost of Rs. 38.11 lakh on the ground of technical superiority. Disregarding the product which met the minimum requirement and purchasing the costlier one was irregular. It was also seen that M/s. Niu Lab had supplied this equipment to several reputed Medical/Forensic Science Institutions. If the Department was very particular about procuring equipment with superior features the right course could have been retendering. The irregular purchase resulted in excess expenditure of Rs. 18.64 lakh.

#### **Finger Print Bureau (FPB)**

In the detailed five year plan 2000-05, for the Scheme, the Department proposed to modernize the FPB by updating technologies for lifting, storing and comparing finger prints at an estimated cost of Rs. 5 crore. Despite approval of the MHA during the years, modern equipment like Poly ray, Video Spectral Comparator, Crime light equipment, etc, were not purchased with the result that conventional methods of comparison of impressions were still being employed. Out of outlay of Rs. 3.6 crore for 6 years, the utilisation was only Rs. 1.26 crore. Instead of modern equipment, the items supplied to the FPB under the Scheme were various types of finger print/foot print investigation kits, accessories, chemicals, etc. The employment of conventional methods caused difficulties to investigating officers affecting the quality of results.

#### **Irregularity in Purchase of Speed Check Radar Guns**

The Scheme provided funds for acquisition of equipment for traffic enforcement and regulation with a view to improve public safety and prevent accidents. The approved outlay during 2000-2006 was Rs. 3.45 crore of which Rs. 1.58 crore only were utilised up to 31 March 2006. Despite yearly increase in number of road accidents, the Department utilised only 46 per cent of the funds earmarked for road safety. Government replied (September 2006) that earnest efforts were being made to utilise the unspent balance.

The Department sought (November 2004) sanction of the Government for purchase of 11 Speed Check Radar Gun @ Rs. 5.60 lakh per piece from M/s. Turbo Consulting Compay, New Delhi ignoring the lowest quotation of Rs. 2.58 lakh per piece offered by another firm on the plea that the model proposed to be purchased had superior features. In reply, the Government stated (February 2005) that the model selected had higher features than the specification laid down in tender specification and hence the rejection of the lowest offer of Rs. 2.58 lakh per piece was not in order. Though the

Government directed (February 2005) the DGP to retender, the Department did not comply with the directions of the Government and went ahead with the purchase (January 2005) resulting in extra expenditure of Rs. 33.22 lakh. In reply, the Department stated (July 2006) that the direction of the Government was received (February 2005) after the supply order was placed (January 2005). The Department should have waited for the sanction of the Government before placing supply order. It was revealed during visit of Traffic Police Station, Kannur in June 2006 that the Radar Gun supplied to the Police Station in May 2005 had not been put to use for want of essential accessories.

### **Training**

Training was an essential requisite for the effective functioning of police force. The Scheme provided for infrastructure facilities and equipment for police training institutes in the State. A total outlay of Rs. 10.75 crore was approved during 2000-01 to 2005-06 by the MHA for purchase of equipment furniture, cooking utensils, cooking range etc. and to improve the infrastructure facilities at the KEPA, Thrissur and Police Training College (PTC), Thiruvananthapuram. Against this Rs. 7.87 crore were reported as utilised. Audit scrutiny revealed that out of the Rs. 7.87 crore, Rs. 4.23 crore were advanced to the KPHCC during 2004-05 and 2005-06 for construction of Aquatic Training Centre (Rs.100 lakh) Indoor Training Centre (Rs. 100 lakh), Modernisation of Library at PTC (Rs. 67 lakh), Traffic Training School (Rs. 40 lakh), Passing out Parade Pavilion (Rs. 50 lakh) etc. the work on these had not even been started. Obviously, actual utilisation of funds was less than 40 per cent of the outlay. A Canine School constructed at a cost of Rs. 50 lakh in March 2006 at the KEPA, Thrissur had not been functional as dogs were not purchased and Trainers not posted.

### **Communication**

A police communication project using satellite communication for transfer of data, voice and fax viz., POLNET was proposed to be implemented in the State by the MHA under the Scheme. For this, the State Government was required to prepare sites for installation of POLNET equipment. The project was to be fully commissioned by 31 March 2005. Due to non-preparation of sites, the installation could not be completed, POLNET had been functional only upto the District Police Office level. The voice communication had not been extended to the Police Stations as Multi Access Radio Telephone (MART) equipment received from the MHA could not be installed for want of towers at the District Police Offices and aerial masts at the Police station. Rs. 1.03 crore given to the KPHCC in November 2005 for installation of masts in the Police

Stations was not utilised for want of design. Rupees ten crore were additionally needed for aerial masts for entire coverage. Despite spending Rs. 4 crore on equipment, the POLNET had not been fully operational for want of aerial masts even though the target date was already over.

### **Monitoring and Internal Control**

Audit scrutiny revealed the following deficiencies.

- Though periodic financial progress reports were sent to the MHA, the physical progress of components were not reported to the MHA (March 2006).
- As per the GOI directions, a State Level Empowering Committee was set up under the Chairmanship of the Chief Secretary in June 2001 for speedy sanction of schemes and proper monitoring of implementation. It was directed therein that the committee would meet every month and ensure proper implementation of the scheme. During the six years ending March 2006, the Committee met annually to finalise and submit annual plan to the GOI. Except on some occasions in the initial years, no monitoring was conducted by the committee.
- The expenditure on the Scheme was not subjected to internal audit.
- Only evaluation of the Scheme in Physical terms was conducted and no assessment of the impact of the Scheme on crime detection, traffic safety, reduction of pending cases in FSI, etc. was conducted by the Department.

Government replied (September 2006) that the Centres for Development Studies, Thiruvananthapuram had been entrusted with the work of impact assessment and the field work would start shortly.

### **Conclusion**

Annual Plans prepared without proper assessment of needs and their delayed approval had resulted in delaying the implementation of the scheme of Modernisation of Police Force and caused deviations from the approved plans. Huge amounts transferred to KPHCC for construction of non-residential / residential buildings, were lying unutilised mainly due to failure of the Department in handing over sites. Diversions of funds for unintended constructions, slow progress in construction, deviation from approved norms and non-occupation of completed quarters were observed. Projects for improving training facilities were not completed. There was no appreciable increase in

mobility as Jeeps purchased were mainly used for replacement of old vehicles and purchase of other non-operational vehicles. Equipment purchased for Regional FSI were idling due to failure in providing infrastructure and necessary technical staff in time. Proper monitoring mechanism was absent at the level of Government and the Department.

### **Recommendations**

- Annual Plans should be prepared based on needs and got approved early.
- The pace of construction should be speeded up by making available the sites while transferring the funds to the KPHCC.
- Replacement/procurement of vehicles should be done with the aim of improving the mobility of Police. The Government should consider separate allocation of funds from State Budget for replacement of vehicles.
- Equipment for the regional forensic science laboratories should be put to be immediately by providing the required infrastructure and adequate technical manpower.
- Projects for improving training facilities should be completed immediately for enjoying the benefits early.
- Monitoring and evaluation mechanisms both at the level of Government/ Department should be made effective.

Government, during discussion (July 2006) generally agreed with the conclusion and accepted the recommendations of the audit.

[Paragraph 3.5 contained in the Report of the Comptroller and Auditor General of India for the year ended 31 March 2006 (Civil)] Volume I.

Notes furnished by the Government on the above audit paragraphs are included as Appendix II of this Report.

14. The Committee was dissatisfied in the inordinate delay on the part of the Home Department in submitting the Annual Action Plan (AAP) to the Ministry of Home Affairs (MHA), Government of India, within the stipulated time limit (15<sup>th</sup> May, every financial year) from 2000-01 to 2005-06 which left insufficient time to spend the scheme fund for the modernisation of police forces. The Committee further deplored that in none of the 6 financial years, the AAP was submitted in time which further delayed the approval date from Government of India, thereby resulting in a very low expenditure of the scheme fund. The Committee sought explanation for the delay.

15. The Additional Chief Secretary, Home and Vigilance Department explained that for the years from 2001-2006, a Five Year Plan was formulated first and based on that an Annual Action Plan was charted out. The State Level Empowered Committee examined this AAP before being sent to the Finance Department for approval. After that this AAP was submitted to the Government of India and after covering some usual formalities at the Government level, the Plan got clearance and outlay by the Government of India. Only after incorporating their observations could this plan be submitted and this caused the delay. However out of the six years, in two or three occasions, the AAP was submitted without much delay. The Additional Chief Secretary, Home and Vigilance Department added that though the outlay was fixed on the basis of financial year, spending of the amount could be extended to the succeeding financial year also. He assured that correction steps would be taken to avoid delay in submitting Annual Action Plans.

16. The Committee mentioned that the fund allotted for the year 2000-01 had not been fully utilised even till 2005-06 which was appalling. The Additional Chief Secretary, Home and Vigilance Department replied that the situation had been changed considerably of late by citing some statistics which disclosed that in the year 2005-06, no amount was left unspent, in 2006 only 92 lakh was remaining to be utilised, nothing remaining for 2006-07, only a few lakhs left behind for 2007-08. For the year 2008-09, the amount was yet to be sanctioned. All arrears had been liquidated and the situation had more or less reached a clean stage. He also added that in the beginning stages there were some problems in the construction and in purchase of equipments. The Committee commented that the equipments given by Government of India were not installed and those installed weren't commissioned due to non-availability of staff. However, the Additional Chief Secretary, Home and Vigilance Department replied that even though there occurred delay in accomplishing certain tasks, there was considerable improvement recently.

17. The Committee enquired whether the Five Year Scheme for the year 2006-10 was submitted together or as separate for each financial year. The Inspector General of Police (Head Quarters) replied that the scheme was started for five years and after the first five years phased off, it was extended for another five years (till 2010) and the same was being continued. In 2005, though the plan for the succeeding five years was sent to Government of India it was not accepted because the Ministry of Home Affairs had changed their policy decisions. They prepared a deficiency statement and as per that the State had to submit the AAP every year.

18. The Committee remarked that the ratio of Central/States share of funds was, 50:50 for 2001-02 to 2002-03, later it was 60:40 up to 2004-05 and 75:25 from 2005-06 onwards. The Committee wanted to know the pattern of grant from Government of India for the second phase (5 years from 2006 to 2010). The I.G. (Headquarters) replied that the ratio of funds for that period would be 75:25, ie, 75% from Government of India, in the form of grant and no loan component in it. The Committee asked for more details regarding the shares of funds. The DGP explained that before the year 2000 there was grant and loan for couple of times; from the year 2000 onwards for the Five Year Scheme, it was 50% Central share and 50% State share. State Government was required to earmark that amount in the budget, hence Kerala allotted Rs. 63 crore for the project. Later on there was a shortfall in the release of Central assistance. Due to the short utilisation of the Central funds by various States, the Union Finance Ministry had reduced the shares in the budget allocation. The Committee retorted that the unspent amount of Rs. 27 crore had been deposited in the Construction Corporation and the Department was receiving the accrued interest for that amount. The Inspector General of Police (Modernisation) added that the sanctioned amount for the current years' plan was 32% and in that, 24% would be Central share and the remaining 8% being the State's share. The Committee enquired whether the allotted amount could be fully utilised in the current year itself. The I.G. (Modernisation) replied in the affirmative. The Additional Chief Secretary Home and Vigilance Department added that the period of utilisation of the amount could be extended even to the succeeding financial year.

19. The Committee expressed its concern over the reason adduced by the Department for the delay in the submission of Draft Annual Action Plan that the Ministry of Home Affairs had to first give the information, only after could the department place the Annual Action Plan before the High Power Committee. The Committee remarked that this was not the procedure and the department by themselves could not formulate such out of the way procedures. The Additional Chief Secretary, Home and Vigilance Department explained that for a Five Year Plan, the Action plan for each year would be prepared after a formal discussion on the current year's allotment of funds, the various course of actions that should be under taken etc. This Action Plan would first be forwarded to the Empowered Committee and the Committee after its approval of the plan, would recommend the same to Government of India. The Government of India, after making necessary changes if required, would approve the Draft Annual Action Plan and the same would get the administrative sanction. The whole procedure would take considerable time.

20. The Committee, dissatisfied with the explanation, retorted that approval from the Government of India was received quickly than expected for

the year 2000-01 ie. when the AAP was submitted on 4<sup>th</sup> March it got approved by 29<sup>th</sup> March. In 2001-02, the approval was received on 6<sup>th</sup> January when Annual Action Plan was submitted on 19<sup>th</sup> December. In 2002-03, the approval was within 2 months from the date of submission. The Committee could not take the reason given by the department that there was considerable delay from Government of India in approving the Draft Annual Action Plan. The Committee also stressed on the fact that the allotment proposal should be submitted before the month of March only then could the same be approved and included in the Budget of the subsequent financial year. Only if the State and Central allotment got included in the respective heads, could the same be spent. The Finance (Expenditure) Secretary endorsed what the Committee said. The DGP fully accepted the views of the Committee and added that the department was not getting enough time for spending the allotted amount since the approval from the Centre as well as the administrative sanction of the state Government was obtained only by the month of November – December. This matter was raised in a meeting of the Secretaries and the meeting agreed to give a rough figure of allotment and directed to formulate a rough action plan.

21. Briefing on the audit observation on short utilisation of funds, the Committee enquired the witness about the reason for the short utilisation of plan funds amounting to 62% of the total allocation during 2000-2005, the Additional Chief Secretary, Home and Vigilance Department admitted the fact that there wasn't any expenditure from the Department which could correlate with the Annual Budget provision. However, he added that for most of the years, the administrative sanction for spending the allotted amount got only half way through the year by which the expenditure happened in the succeeding financial year. In the beginning it took 2-3 years for the whole amount to get expended completely. He cited some areas of expenditure like in the construction fields where there would be considerable delay in expenditure because it takes a long time for the works to get completed and only after could the expenditure be raised. Also in the purchase of certain technical equipments, it takes lot of time for the DPC to take the decision, tenders to be called for etc. which resulted in expenditures to get spilled over to the succeeding financial year. However there was no loss to the Government since the amount could be spent in the succeeding financial years. But the Committee could not digest the contention that there was no loss of money to the Government because there would be cost escalation for construction materials and equipments, in fact the State has huge loss through the price escalation factor.

22. The Committee remarked that as per action taken statements, the unspent balance of Central share & State share was zero during the year

2001-2005, which meant that the amount which was given to the Construction Corporation was shown as utilisation of money and the witness admitted it. The Committee further pointed out that the department deviated from the approved Annual Action Plan by purchasing equipment/vehicles/weapons, non-purchase of items approved with respect to Annual Action Plan, change of site of construction, delay in handing over the site, non-availability of site etc. This indicated the improper assessment of the requirements while preparing the Annual Action Plans. Though the Committee did not view the case of changes in construction sites as serious, they deplored the callous attitude of the department in the lack of proper planning in including various components such as purchasing vehicles, equipments and weapons in the Plan and thereafter making unnecessary deviations. The Committee severely criticised the large variation from the Annual Action Plan which resulted in the delay of purchase and procurement and also for certain deals done without the permission of the Ministry of Home Affairs, Government of India. The Committee stressed on the fact that the department ought to have shown more farsightedness for a Five Year Plan in purchase and infrastructure development. For each year Action Plan should have been prepared as per the existing requirements and conditions. The Committee was also amused at the changes made in the original plan within days and months. The witness stated that all those mistakes were taken up for correction. The Committee pointed out that certain construction were undertaken even without the permission of the State Government. The Committee found the department's lapse in convening the meeting of State Level Experts Committee which was expected to study and approve works of the department, as very defective and serious.

23. The Additional Chief Secretary, Home and Vigilance Department told that the department was proceeding carefully of late regarding matters on the planning and expenditure of the scheme. He explained the various factors that caused slight deviation from the proposed AAP such as excess expenditure for Bomb Disposal Squad, more emphasis on measures for curbing traffic accidents etc. which the situations demand. He added that slight adjustments between the allocation for various items in a sector was possible for which the powers had already been given. The Government of India used to give permission to certain inter-sectoral adjustments but sometimes deny permission for other similar adjustments. The emphasis also changed during the course of the project implementation such as low demand towards spending of money for 'Police – quarters', transfer of the office from one building to another, non-availability of certain equipments at the time of purchase in which case a situation arises where in the deviation of the spending of the allotted money to different items happen.

The Additional Chief Secretary, Home and Vigilance Department concluded by saying that the above said deviations were only minor corrections from the original plan and necessary actions had been taken to spend money in an authorised manner and proper measures had been taken in the purchase of items. The department also made sure that they took measures to avoid any allegations raised against them with respect to the proper management of allotted money.

24. Commenting on the shortfall in Central Assistance Committee sought explanation from the Department about the diminishing trend in the Central Share to the State during 2000-01 to 2005-06. The Committee enquired about the latest position of the matter and also asked how much amount was due from the Government of India and whether the Department had claimed for any amount. The Additional Chief Secretary, Home and Vigilance Department replied that they had claimed for the remaining due amount and taken up the case with the Central Government. But the Centre showed no willingness to release the fund due to factors like low allocation, higher ratio of State share etc. But the Committee supported the Centre's stand and remarked that the department was getting interest through the amount deposited in the Police Housing Construction Corporation. The Committee added that the money allotted for infrastructure development was not used for the intended purpose, instead deposited in the Corporation and got interest. The Committee could not take the views of the department that by depositing the money in the Construction Corporation and thereby getting interest was to save money and help the State to gain revenue instead the Committee opined that through misutilisation, the State had to pay the extra cost due to the price escalation factor.

25. Analysing the audit observation on shortfall in expenditure, the Committee opined that an amount of Rs.141.27 crore remained unspent as on March 2006. The Committee added that the department could not account the amount given to the Construction Corporation as expenditure since that did not have utilisation certificate. Since many States failed to spend the allotted amount the Central Government was forced to cut its share accordingly which could not be termed as a lapse on the part of Government of India.

26. The Additional Chief Secretary, Home and Vigilance department explained that if the Government gave money to Public Undertakings or Co-operative Societies, it was always termed as expenditure though it cannot be taken as utilisation. To a query from the Committee regarding the latest position of the unutilised amount (Rs. 141.27 crore) as on March 2006, the Additional Chief Secretary, Home and Vigilance Department replied that as per the latest figure, the unspent amount was Rs. 86 crore. He explained that for construction works which were in progress, the payment was made as and when the bill was

submitted after the completion of a said work though the fund was given in advance. Since the whole fund was obtained in advance and the expenditure happened only after completion of works, the amount had to be kept idle as unspent for a considerable period of time which could not be termed as non-utilisation though the same used to get utilised subsequently according to the progress of works. Permanent balance usually occurred due to subsequent allotment of funds. The Committee urged the department to undertake and finish the works within a stipulated time.

27. The Committee asked the department to give details about the investment of Government money by the Corporation. The Additional Chief Secretary, Home and Vigilance Department answered that the cash was deposited in TP Account at the Vellayambalam Sub Treasury. The Corporation had invested the money in three accounts ie, Rs. 35.69 crore in TP Account, Rs. 2.41 crore in the Current Account of SBT and Rs. 51 crore in the form of Gold Deposits. The money cashed from Treasury was transferred to TP Account and the Central Government share was transferred to Current Account which was in turn deposited in the SB Account of State Bank of Travancore. The Committee retorted that the department could deposit the amount in Government Treasuries instead of keeping it in SB Accounts which could be beneficial to State's economy. The Committee enquired the reason for not depositing the amount in treasuries despite circulars were already issued by Finance Department to do so. The Committee also enquired whether there was any such instruction from the Central Government that the amount should only be deposited in Bank accounts. The IG (Head Quarters) replied that there was indeed such a release order according to which the money would be electronically transferred to a Bank account.

28. The Additional Chief Secretary, Home and Vigilance Department remarked that many departments were directly depositing the amount in Bank Accounts. TP Account and Current Account do not fetch any interest. The money for temporary requirements would be put in temporary gold deposits. The interest accrued thereon could also be utilised. The Witness continued that money required for meeting the expenditure for each month would be drawn from the treasury. The remaining amount would be deposited as temporary gold deposits as part of financial management. The interest obtained so, if any, could be used for meeting the cost escalation factor or the department had to reduce the target to meet the same.

29. The Committee asked the department to submit to it, the details of the amount that the department transferred to KPHCC each year and the

amount that was spent. The department officials furnished the required details then and there. The Committee enquired the reason for the erroneous transference of Rs.13.84 crore to KPHCC during 2005-06 as cited in the Government's reply to the audit observation. The IG (Head Quarters) replied that the year 2005-06 was a landmark year. As per the AAP, an amount of Rs. 63 crore was approved out of which the expected amount of Central share was Rs. 46 crore, the balance amount being the State's share. However the Centre released only Rs. 23 crore leaving behind Rs. 13 crore. In order to show the utilisation, the amount was deposited in KPHCC. There wasn't enough money to implement the scheme in the year 2005-06. In a meeting with the Finance Minister, it was directed to implement the scheme after resuming the amount. The Committee also enquired with grave concern the reason for non-tendering of works amounting to Rs. 31.72 crore even after two years. The Inspector General of Police (Head Quarters) explained that the department had prepared an Annual Action Plan. The sites for construction of police stations at Vyttila (Ernakulam), Kannur and Sreekrishnapuram (Palakkad) were selected and works were tendered. There were some technical issues regarding filling and there were some legal issues besides objections from the Panchayats which resulted in the cancellation of the tender. This ultimately caused delay in the construction works of projects.

30. The Additional Chief Secretary Home and Vigilance Department added that there were many reasons for delay during the construction stage of projects. The department doesn't have any provision to acquire land by themselves, instead they use Government land or land given by individuals free of cost. The expenses for renovating the department buildings would be very high and the various process like preparing estimates, inviting tender etc. would cause much delay. To solve this and to avoid the unwanted delay in handing over the land, a Committee would be formed at the level of Inspector General of Police.

31. But the Committee retorted that there were instances where no action had been taken for the construction of police station despite getting the required land from the Panchayat. Citing the example at Edakkara in Nilambur Constituency, the Committee remarked that the basic design was not made even after 4 years from the date of handing over of land. The Inspector General (Administration) replied that necessary steps for the construction of the said police station would be taken quickly. Admitting certain flaws and delay on the part of the department, the Additional Chief Secretary, Home and Vigilance Department told the Committee that 2264 works entrusted to the Corporation had been completed and that 3389 works were in progress. He assured that action would be taken to avoid delay in the construction works by KPHCC.

32. The Committee mentioned that the Letter of Credit (LC) accounts opened in SBT were not utilised for the intended purpose though it was shown as utilised in progress reports. Citing few cases, the Committee stated that funds received on closure of accounts, though credited to the Government accounts as Refund of Payments (RoP), were not deducted from amount as utilized, consequently the expenditure was overstated by Rs. 43.21 lakh (for 2000-01 and 2003-04). The Committee sought explanation for the same and also enquired about its latest position.

33. The Additional Chief Secretary (Home and Vigilance) explained that there was only a technical difficulty in the matter that the DD amount taken for Letter of Credit (LoC) was higher than required, however the excess amount was not remitted in the Treasury. He added that the irregularity was rectified later. The reason for overstated expenditure was due to the change in the financial year. Endorsing the above facts, the Inspector General (Head Quarters) admitted that it was a mistake on the part of the department which was corrected later.

34. The Committee enquired about the latest position of the 5 cases which involved Rs. 16.23 lakh where there was delay of 2 to 4 months in closing LC accounts after the transaction and refunding the balance which resulted in unnecessary retention of Government money in S.B.T. The Additional Chief Secretary (Home and Vigilance) replied that the money had been reclaimed later but there was some administrative delay for the collection of money through Letter of Credit transaction.

35. The Committee enquired the reasons behind the omissions/irregularities/diversions/deviation from the approved Annual Action Plan in implementing various schemes and also for not obtaining the approval of Ministry of Home Affairs before making any variations from prescribed norms. The Committee also wanted to know the up-to-date position of the implementation procedure.

36. The IG (Head Quarters) replied that all the deficiencies were completely pointed out by Accountant General and the department had taken up all the matters with Ministry of Home Affairs. Regarding the changes or deviations made in the approved Annual Action Plan against the guidelines prescribed by Ministry of Home Affairs, the IG (Head Quarters) mentioned that as per rule, the State Level Empowered Committee (SLEC) was competent to make any change if required. But the Committee pointed out that the SLEC was not meeting regularly except for approving the AAP. But the Additional Chief Secretary (Home and Vigilance) mentioned that the SLEC was convening meeting currently and that there wasn't any problem after that. He further clarified that the State Level Committee was required for giving approval to APP.

But the monitoring and review meetings were usually conducted by the Home Secretary. He added that the deviation from the norms happened in construction cases, one instance being the case that the area of Quarters constructed for police personnel was increased from 500 sq.ft. to 750 square feet. Likewise the quarters intended for the officers up to the level of Circle Inspectors were increased from 960 sq.ft. to 1200 sq.ft. The Committee endorsed the above changes because there should be sufficient space for a comfortable living for the policemen. The Committee even commented that the above changes could be regularised.

37. As far as the observation regarding long delays in utilisation of funds released was concerned, the Committee found that there were major delays in the utilisation of funds intended for the construction of Buildings including houses for police personnel which was an important component of the scheme. The major chunk of the allotment ie, Rs. 190.50 crore out of Rs. 369.96 crore was earmarked for this purpose. The Committee also found out that the main reason for the delay was the non-availability of sufficient land for construction. The Committee enquired about the current position of the matter. The IG (HQ) replied that land for construction was not available and there wasn't any provision for purchase of land in the Scheme, either. He added that there was no provision for land acquisition, nor was there a Head allocated to police department for this purpose in the Budget. The Committee opined that there should be a recommendation from their side for making necessary arrangements for acquiring required land for the construction of buildings for police department either free of cost or from the Government. The Committee suggested that the Police Department had to be given provision of Budget Head for acquiring necessary land for construction purpose.

38. The Committee noted that out of Rs. 2.5 crore released for the construction of 160 rest rooms for WPCs (Woman Police Constables) at the rate of Rs. 90,000 per rest room in the year 2003, the KPHCC constructed only 75 rest rooms at the average rate of Rs. 87,000 per structure spending only Rs. 1.44 crore. The Committee enquired about the up-to-date position of the work and also the details of the remaining amount. The IG (HQ) replied that the remaining amount was 'excess transferred' and with the current parameter, it was difficult for constructing the remaining rest rooms. The Additional Chief Secretary (Home and Vigilance) added that formal orders were given for the construction of toilets which would effect the utilisation of the remaining amount. To a query from the Committee about the number of toilets completed, the Inspector General (Head Quarters) replied that the works were yet to begin, but would commence soon.

39. The Committee remarked that the department agreed to construct more rest rooms for WPCs in the exit conference held in July 2006 to set off the excess amount. Though the aim was to construct 160 rest-rooms, it was not fulfilled and the remaining amount was deposited in Bank by KPHCC and the corporation got the accrued interest. The Committee lamented the act and opined that this would not serve the intended purpose. More over the rest rooms could not be constructed at the current stage with the same amount due to the cost escalation factor. But the DGP replied in the affirmative that the remaining structures could be constructed with the remaining amount and that 160 rest-rooms were already finished. The Inspector General (Head Quarters) added that the area of the structure was not specified there.

40. The Committee asked the Department about the duration taken for the construction of the 160 rest rooms and whether the tender for all the 160 works were called for at a stretch and the year in which it was called for. The Committee also wanted to know the expenditure incurred per rest room. The Chief Engineer, Kerala Police who assisted the witness replied that the construction of 160 rest rooms got completed in 3 years at a cost of Rs. 90,000 per rest room. The tender was called for in the year 2003. The Committee viewed with suspicion the fact that the department estimate for the construction of one rest room in the year 2003 and the current year and for the succeeding years was fixed as Rs. 90,000 irrespective of hikes in the prices of materials in the year 2003 and also in the current year. The Inspector General (Head Quarters) replied that the dimensions of the rest rooms constructed lately were lesser compared to the ones built in the year 2003. The Committee was doubtful whether the size of the structure should have been mentioned in the AAP. The IG replied that the size was not mentioned in the AAP as far as rest rooms were concerned. The DGP told that for the previous 8 years, the cost of construction approved by the Government of India was Rs. 500/sq.ft. The PWD rate itself was Rs. 1000/sq.ft., hence it was difficult to go ahead with the work based on the former specification. The department urged the Committee to make a recommendation such that cost should be decided based on schedule of rates of each State which was agreed upon by the Committee. The IG (Head Quarters) opined that it would be better if the C.P.W.D. rates were applied instead of the P.W.D. rates. The Additional Chief Secretary (Home and Vigilance) told the Committee that the department had been trying hard to get the rates revised for the previous 4-5 years. The matter was taken up in the conference of MPs but no decisions were taken on the matter. The deficit money formed due to such exorbitant rates was made up by the interest accrued through the funds deposited by KPHCC.

41. The Committee expressed utmost concern and dissatisfaction over the act of the department in diverting the funds (Rs. 5.60 crore) assigned for the construction of Upper Subordinate Quarters (USQ) at Kerala Police Academy towards building Senior Officers Quarters, Mess, Ladies Hostel, Visiting Officers' Quarters etc. without approval or permission from the State or Central Government. The Committee seriously condemned this act of the department in doing works neither mentioned in Annual Action Plan nor got approval of Government of India, State Government or SLEC. The Committee sought explanation from the department for such a serious diversion. The IG (Head Quarters) informed that the construction of Police Academy was going on at that time. He added that Rs. 21 crore was sanctioned by HUDCO as loan for the purpose, out of which some amount was spent for modernisation of Police force. He also said that for regularization and approval of the work, correspondence had been made with the Ministry of Home Affairs. The Additional Chief Secretary (Home and Vigilance) mentioned that for the ratification of the above work, the department required the approval of the SLEC. He added that this diversion of work was done without the approval of the Government and the Government was examining the matter as to why such a thing happened without the consent of the Government. He mentioned that the SLEC did not ratify the diversion but decided to seek explanation for the diversion. The Committee commented that it would not be appropriate for them to act as blind spectator towards such an irregularity. But taking into consideration the circumstances that might have forced for the diversion, the Committee opined that the Government could think of ratifying the diversion with a strong warning for not to repeat the same under any circumstances in future.

42. Regarding the audit observation on non-utilisation of quarters due to lack of electricity and water connection, the Committee enquired whether the Police Quarters constructed were fully occupied. The Inspector General (Head Quarters) replied that all of them were occupied. Expressing unhappiness over this long delay occurred in occupying the quarters after construction, the Committee opined that the department ought to have applied for electricity connection under OYEC category right from the construction stage itself. Same was the case with water connection. The IG (Head Quarters) replied that for getting the connections, building numbers had to be obtained in the first place. The Committee stressed on the fact that steps had to be taken for getting electricity and water connections to the Government buildings at the construction stage itself before allotting building numbers. The Committee also said that the wiring works should also be done during construction stage. The IG (Head Quarters) sought the recommendation from the Committee for making

amendments in the rule in order to get the electrical and water connection to Government buildings before the issuance of building numbers from LSGIs.

43. The Committee enquired about the latest position in Wadakkekkara in Ernakulam district where the department had wrongly projected the completion of 36 LSQs (Lower Subordinate Quarters) wherein only 32 were constructed thereby using the balance area (4 Quarters) for making common structures like staircase. The IG (Head Quarters) replied that the department had occupied the quarters and buildings in Wadakkekkara. The Committee found that at Kazhakkootam, the extension to the police station and rest rooms for WPCs were not made as reported in the KPHCC progress report. When asked the reason, the Inspector General (Head Quarters) explained that at Kazhakkootam it was a complex which consisted of a police station, a Circle Inspector's office and it was impossible to construct the C.I.'s office on top of the existing Police Station. However the Committee couldn't take that answer for granted since another floor had been constructed on top of the CI's office for accommodating women prisoners. The Committee enquired whether the women cell was functioning or not and also the technical reason for not constructing the building on top of the existing police station. The IG (Head Quarters) replied that the Women Cell was operational. The DGP answered that foundation of the police station was weak hence the CI's office was made as another extension.

44. The Committee diverted its attention towards one of the vital components, i.e., the mobility of Police Force and sought explanation from the department in not enhancing the mobility despite purchase of 893 Jeeps during 2000-2006. The Committee was disappointed in the fact that mobility could not be increased despite Rs. 67.75 crore was spent. More over the Committee could not appreciate the act of replacing the old Jeep with the ones newly purchased for mobility enhancement. Old Jeeps should have been replaced with new ones brought through Budgetary Provision, not by using the money received as part of the above scheme MOPF. The DGP completely endorsed all the observations made by the Accountant General and told that for the previous 15-20 years, the State Government was not making Budgetary Provision for replacing old Jeeps. The Additional Chief Secretary (Home and Vigilance) admitted that the department diverted some of the funds for non-approved purchase. He told that 25% of the fund for the scheme was given by State Government. Though money had not been allocated in the budget for replacement of vehicles, the mobility had been substantially added which was a reason why the Central Government had kept a component for mobility. He continued that the department required all types of vehicles from Buses, LMVs, Cars, Jeeps etc. to Scooters for WPCs. Mobility of higher officials could be treated as mobility of the department.

Though the Committee urged to include this in the action plan, the Additional Chief Secretary (Home and Vigilance) disclosed that sanction of Central Government would not be granted for it.

45. To a query by the Committee regarding the excess expenditure of Rs. 18.30 crore over the Government of India approved amount of Rs. 16.92 crore for purchase of vehicles during 2001-02, the Inspector General (Head Quarters) replied that the department had requested for ratification of this by the Government of India. The Committee opined that unless those expenditures were all ratified, the Government of India would adjust all those amount as due from the State, hence urged the department to take measures for timely ratification of excess expenditure.

46. Briefing on the audit paragraph which mentioned about deviation from approved action plan and purchasing ammunitions worth Rs. 89.25 lakh plus weapons worth Rs. 41.14 crore without the approval of MHA, the Committee sought justification from the department for purchasing weapons and ammunitions which was never mentioned in the AAP. The Committee could not accept the answer given by the department officials that the paucity of State Fund prompted them to make an out of the way ammunition purchase. The Committee warned the department to refrain from un-authorised spending of Central Fund. Moreover, there was no ratification given for such a procedure nor did the department get approval from State Government. The Committee criticised the department's attitude that Central Fund could be spent according to their whims and fancies. The DGP had no say in the above issue but accepted the findings of the Accountant General. The IG (Head Quarters) told that the department had informed the Home Secretary about this 'out of the way' purchase of ammunitions during the previous departmental meeting. He added that lot of other States apart from Kerala had made such purchases. The Committee reiterated that any such deviations from the AAP should be ratified and should get sanction from the State Government.

47. The DGP explained that Guns and Rifles were allotted by the Central Home Ministry after the recommendation of the Defence Ministry. Home Ministry would be given the fund after allocating required funds to defence forces such as the Army, Navy and Air Force. The remaining amount would be distributed to all States by Home Ministry. The State of Kerala would get its share only at the end which meant there was no other way but to buy the guns allotted by Home Ministry. The Committee opined that since Home Ministry was giving approval for such purchases, the State should directly sort it out with them. The Additional Chief Secretary (Home and Vigilance) added that the State had no option but to buy the guns supplied by the Home Ministry and in the

case of ammunitions, the State should purchase it and there was Budgetary Provision for the same. To a comment made by the Committee regarding the purchase of SLR made by ASSAM Rifles, the DGP mentioned that Assam Rifles is also a Paramilitary force under Government of India like the BSF & CRPF. He added that the State always used the 7.62 caliber SLR. The ARMY and Paramilitary Force were given first priority and would be given new weapons, the old ones would be given to State Police Forces. The new guns were supplied to State of Kashmir and North Eastern States, the seconds would be handed over to other States.

48. The Committee remarked that out of the approved amount of Rs. 22.06 crore, the department spent only Rs. 12.14 crore towards enhancement of Scientific Investigation and purchase of modern aids and equipments. When asked about reason for not spending the remaining amount, the IG (Head Quarters) replied that the Forensic Lab Equipments were costly and the tendering process and purchase would take a minimum of 24 months. However, all these equipments were purchased and were functional as well and the department had fully utilised Rs. 12.14 crore. To a query regarding the functioning of the Regional Forensic Science Laboratory, Kannur, the IG (Head Quarters) replied that currently there were only two staff working and the sanction for remaining staff had not been accorded till date. The Additional Chief Secretary (Home and Vigilance) added that a Government Order had been issued for more staff at Kannur and Thrissur, posts were created and staff were posted and that the lab was functional.

49. The Committee suggested that required staff should be posted in the Lab with immediate effect since building was constructed and equipments were purchased. They also remarked that Government should take immediate steps to post staff at least on temporary basis if posting of PSC hands faced delay and start the functioning of the Kannur Lab. The Committee also said that there were 4 divisions for the lab and each lab should have minimum of 4 Assistant Directors, but had only one Assistant Director in that place. The Committee put the onus on the department in not notifying the area of jurisdiction of the Kannur Lab and blamed the department for the delay happened. The Additional Chief Secretary (Home and Vigilance) told that notification on the area jurisdiction used to be done after ensuring that the lab was fully operational and that in the said case it had been done.

50. The Committee expressed its concern over the act of the department in spending only Rs. 65.92 lakh, for the purchase of approved items out of the total amount of Rs. 4.62 crore and using the remaining amount for purchase of equipments which were neither approved by the Ministry of Home Affairs nor

mentioned in the Annual Action Plan. The Committee enquired about the latest position of the matter. The IG (Head Quarters) replied that the matter was informed to the Chief Forensic Scientist when that officer came to the State for inspection. The Committee opined that the department's act was morally correct and reasonable but it was done out of the way and against administrative norms. The Committee urged the department to request for the sanction of MHA for all those diversions with immediate effect.

51. The Committee found the act of the department very sceptical in purchasing Forensic Equipments from M/s. LAB India at a cost of Rs. 38.70 lakh when there was a lower tender offered by M/s. Niu Lab for Rs. 19.47 lakh, which resulted in an excess expenditure of Rs. 18.64 lakh. The IG (Head Quarters) told that it was the Technical Committee which took this decision. The Committee retorted that the department should have avoided M/s. Niu Lab from pre-qualification tender. After accepting their tender, the department went for a higher purchase which couldn't be accepted. The Additional Chief Secretary (Home and Vigilance) went with the Accountant General's findings and opined that as per procedural aspect the department should have re-tendered the purchase deal.

52. The Committee seriously condemned the deed of the department in giving a work order at their will and pleasure without proper sanction from Government which caused extra liability to the Government. The Committee expressed its utmost dissatisfaction in such an appalling act from the department.

53. The Committee enquired the department, the reason for not purchasing the sophisticated equipments for the modernisation of Finger Print Bureau which were approved by the Ministry of Home Affairs. The Inspector General (Head Quarters) informed that the department had already tendered the purchase of the said equipments and that the Government of India had revalidated the money.

54. Regarding the irregularity in the purchase of Speed Check Radar Guns the Committee enquired the reason for not utilising the whole amount for the purchase of the said Guns intended for Traffic Enforcement. The department spent only Rs. 1.58 crore out of the allotted amount of Rs. 3.45 crore. The Inspector General (Head Quarters) answered that there would be some variations in the actual figure to the projected figure as per AAP. The Committee viewed with utmost seriousness the stand taken by the department in going ahead with the purchase of 11 speed Check Radar Gun @ Rs. 5.60 lakh/piece when there was a much lower tender for Rs. 2.58 lakh/piece from another firm, stating that the former had superior features. The Committee also enquired about

the status of the unspent money. The Inspector General (Head Quarters) replied that during purchase, the unspent money would be shown as savings. This savings would be used when approved amount was more. To a query from the Committee whether there was any provision to adjust this savings amount, the Inspector General (Head Quarters) replied that there was a head in Traffic Enforcement solely for incorporating such accounts. The Committee was still displeased with the departmental action in not complying with the Government's direction to retender the purchase and in giving the supply order to the highly quoted firm in the tender for purchase, without waiting for the Government decision. The Additional Chief Secretary (Home and Vigilance) remarked that the Government had made an enquiry about the deal and ratified the same.

55. As far as training was concerned, the Committee sought explanation from the department for the under utilisation of the outlayed amount allotted (out of Rs. 10.75 crore, only Rs. 7.87 crore was shown utilised) for development of training and infrastructure facilities. The Committee also raised its eye brows over the fact that the advance amount given to KPHCC for the construction of Aquatic Centre, Indoor Training Centre, Library Centre, Traffic School, Passing out Parade Pavilion etc. were kept un-utilised. The Inspector General (Head Quarters) agreed to the Committee's remarks and told that the Aquatic Complex which was sanctioned by the Government had all the facilities with an Olympic Size Swimming Pool. The place for the structure was earmarked and tenders were given. It was also dug, but natural water oozed out and the contractor stopped the work for the reason that swimming pool could not be constructed at that place. Hence, the department changed the site and a new contractor had undertaken the work.

56. The Committee asked the department officials about the amount that was spent out of the outlayed figure of Rs. 10.75 crore. The Committee wanted to know as to how much amount was spent out of Rs. 4.23 crore given to KPHCC. The Inspector General (Administration) explained that the contractor who took the tender for the construction of Indoor Training Centre, Swimming Pool, Traffic Training School in KEPA Complex at Thrissur had dropped the work without doing anything. The second contractor also stopped work due to substandard level of architecture. The work had been halted at half-way stage. So the said amount had to be utilised for the completion of the above works. The Committee asked whether any of the works had been completed by the time. The IG (Administration) replied that two centres had been completed which included the Canine School. The Committee enquired whether the department had taken any steps to start the functioning of dog-school.

The Inspector General (Administration) replied that from August 2007, the department had started training of 20 dogs. The Committee decided to visit the Canine School at KEPA, Thrissur.

57. The Committee mentioned that the Police Communication Project, POLNET was not functional despite spending over Rs. 4 crore and elapsing so much period mainly because the State Government did not give the required land. The Committee wanted to know the reasons for the failure of POLNET. The DGP explained that POLNET was a project conceived in 1980. The technology became obsolete and ineffective resulting in the stoppage of the project. The Committee wanted to know as to why such a misconceived item was included in the AAP. The DGP continued that every State was being directed to include POLNET in their AAP despite strong objections. Every year money was being allocated for POLNET since it was included in the Police Modernisation Scheme. But the State diverted those funds and purchased other equipments like wireless set with the consent of SLEC. Finally the Union Home Ministry was convinced and POLNET project was dropped after spending more than Rs.120 crore in many States.

#### **Conclusions/Recommendations**

58. **The Committee understands that there was inordinate delay from the part of the Home Department for the preparation and submission of Annual Action Plan for the Scheme of Modernisation Police Forces launched by the GOI. The Committee expresses its serious concern over the fact that the AAP which should ideally be submitted by 15<sup>th</sup> May every financial year was not done during the periods from 2000-01 to 2005-06 except in the cases of 2000-01 and 2004-05. Moreover the delayed approval of Annual Plans resulted in the delay in the implementation of the scheme and also in very low expenditure from the allotted Scheme Fund.**

59. **Even though the Department substantiated the reasons for the delay in submission of the AAP which resulted in under utilisation of scheme fund, the Committee is not fully satisfied and remarks that the Department cannot formulated by themselves the submission and approval procedures which were not in tandem with the usual ones. The Committee also do not appreciate the remarks of the Department that the delay occurred due to late approval by GOI. The Committee laments the action of the department which transferred huge unspent balance amounts to Kerala Police Housing Construction Corporation and getting the accrued interest which were meant for the execution of the project. The Committee stresses on the fact that the proposal for allotment shall be submitted before**

the due date fixed in the Budget Manual and by the Finance Department so that the same can be approved and included in the Budget of the subsequent financial year which will eventually allow the Central and State allotments to be earmarked to the respective Heads.

60. The Committee notes with much concern the fact that the Government underutilised the annual allocation fund and the percentage of utilisation ranged from 50 to a meagre one percent which the Committee finds very disgusting. Even though the Department defended their stand by pointing that most of the expenditure could be counted only in the succeeding financial year and that there was no loss to the Government since the amount was being utilised fully, the Committee discards the contention and remarks that State has huge loss through the cost escalation factor of the construction materials and equipments.

61. The Committee severely criticises the deviation that happened in the approved action plan in purchase of vehicles, weapons and equipments, change of site of construction, delay in handing over the site, non-availability of site, certain deals done without the permission of Ministry of Home Affairs etc. which indicates the improper assessment of requirements and the naive approach of the Department officials in undertaking a project which involved huge sums of money. The Committee condemns the lapse on the part of the Department in convening State Land Experts Committee which is supposed to study and approve works of the Department.

62. The Committee do not appreciate the action of the Department to transfer and deposit the project fund towards KPHCC and showing as utilised. The Committee urges the Department to speed-up the works undertaken by KPHCC to avoid any sort of delay.

63. The Committee expresses its displeasure over the non-utilisation of funds through the Letter of Credit accounts opened in SBT though it was shown as utilised in progress reports. The Committee is also unhappy over the omissions, irregularities, diversion and deviation from approved action plans in implementing various schemes and also in not obtaining approval of Ministry of Home Affairs before making any variation from the prescribed norms. On the contrary the Committee backs certain deviation from prescribed norms especially in the construction of Police Quarters where the dimensions were increased from the original plan. The Committee urges for regularising any useful changes that adds to the comfort of living of policemen.

64. The Committee understands that one of the main reasons for the long delays in effective utilisation of released scheme funds is the non-availability of sufficient land for construction and the lack of provision for land acquisition. Hence the Committee recommends for making necessary arrangements for acquiring required land for construction of buildings for Police Department and also recommends that the Police Department should be given provision for a Budget Head for acquiring land for construction purpose.

65. The Committee notes with concern that the Department could not construct 160 rest rooms for WPCs (Women Police Constables) as per the approved plan on the scheduled time span. Due to the inordinate the delay in the timely completion of works, the Department had to compromise on the dimensions of the rest rooms constructed in the later stages to fit into the allotted budget due to the cost escalation factor of construction materials. The Committee strongly feels that the size of any structure should be clearly pre-defined in AAP to avoid any such kind of adjustment happening in future works. From the witness examination and subsequent replies from the officials, the Committee strongly feels that the construction cost should be decided based on the Schedule of Rates of each State for each year which will avoid the budget deficit on construction and hence the Committee recommends for such a clause while finalising any action plans in future.

66. The Committee is terribly upset over the act of the Department in diverting the funds (Rs. 5.60 crore) assigned for the construction of Upper Subordinate Quarters (USQs) and Lower Subordinate Quarters (LSQs) at Kerala Police Academy (KEPA) towards building Senior Office Quarters, Mess, Ladies Hostel, Visiting Officers' Quarters etc. which were not at all prescribed in the approved action plan resulting in the denial of family accommodation to over 150 Subordinate Officers. The Committee flays this flagrant violation committed by the officials in doing works neither mentioned in AAP nor getting approval from GOI, State Government or from SLEC. However considering the circumstances that may have prompted for such a diversion, the Committee opines that the Department could go ahead with ratifying the out of the way works but with a strong warning not to repeat any such deeds under any circumstances in future.

67. Expressing its dissatisfaction over the inordinate delay in occupying the constructed Police Quarters due to lack of electricity and water connection, the Committee stresses that the Department officials must

make necessary arrangements for applying and getting the water and electricity supply right from the construction stage, even before allotting building numbers. The Committee adds that the Department should apply for electric connection in OYEC category and should also begin the wiring works during construction stage itself.

68. The Committee is disappointed to note that though a considerable share of scheme fund was allocated for enhancing the mobility of police forces by purchasing new vehicles, the purpose was defeated since the newly purchased vehicles were literally taken as replacement for the old condemned vehicles. Moreover the Department did divert some of the funds for non-approved purchases which the Committee agrees to disagree. However the Department substantiated their action by pointing that the State Government has no Budget allocation component for mobility as the Centre has.

69. The Committee notes with concern that the Department had diverted its funds to many out of the way purchases violating the norms of the Scheme especially in purchase of vehicles for policing and operational purpose. The Committee opines that the Department should take immediate measures to ratify all these diverted excess expenditures lest the GOI would adjust all these amounts as due from the State there by creating an economic burden on the State Government.

70. The Committee is disgusted to note that the deviations from approved action plan had crept even into the purchase of arms and ammunitions. The Committee discards the explanation given by the Department that paucity of funds forced them to go ahead with the purchase of weapons which were never mentioned in the AAP and criticises the approach of the officials in dealing with the Central fund according to their will and wish. The Committee reiterates the urgent need of ratifying such deviations along with getting the approval from State Government.

71. The Committee laments that even though the construction of Regional Forensic Science Laboratory (RFSL) at Kannur and Thrissur were belatedly completed due to the non-synchronisation of the purchase of equipments for scientific aids with the construction and posting of staff, these equipments worth crores of rupees were lying idle and unused. The Committee recommends that the required staff must be posted with immediate effect and if there occurred a delay in posting staff through PSC, then the Department should post staff on temporary basis. The Committee

also finds the act of Department in going ahead with the purchase of Forensic Equipments from M/s. LAB India very fishy when there was a lower tender offered by M/s. NIU Lab at a rate which was lower by Rs. 18.64 lakh compared to the former company. The Committee adds that the same methodology was adopted even during the tender process and purchase of 11 Speed Check Radar Guns @ Rs. 5.60 lakh per piece from M/s. TURBO Consulting Company, New Delhi ignoring the lowest quotations of Rs. 2.58 lakh per piece offered by another firm on the plea that the model proposed to be purchased has superior features. The Committee seriously condemns this deed of the Department which gave a work order at their will and pleasure without any proper sanction from the Government resulting in extra liability to the Government. The Committee expresses its utmost dissatisfaction in such an appalling act from the Department.

72. The Committee deplores the act of Department officials in under-utilising the outlayed allotted amount to ameliorate the training and infrastructure facilities of Police Department. On top of that the Department transferred Rs. 4.23 crore to KPHCC towards construction of Indoor Training Centre, Swimming Pool, Traffic Training School etc. but most of the works were either halted halfway through or got delayed inordinately. The Committee flays such lapses which has become a usual practice in departmental repertoire.

Thiruvananthapuram,  
23rd June, 2010.

ARYADAN MUHAMMED,  
*Chairman,*  
*Committee on Public Accounts.*

## APPENDIX I

**Summary of Main Conclusions/Recommendations**

<i>Sl. No.</i>	<i>Para No.</i>	<i>Department Concerned</i>	<i>Conclusions/Recommendations</i>
(1)	(2)	(3)	(4)
1	11	Home	The Committee is very much disappointed to note that an open prison intended to function by November 2000 at Cheemeni Village in Kasargod District could not be commissioned even in the year 2007 despite the Government transferring 308.75 acres of land to the Home Department in March 1999 itself. The Committee condemns the lacklustre approach adopted by the officials which caused considerable delay (nearly 17 months) for the submission of the application for electric connection and also failing in posting the required number of staff for the functioning of the jail. The Committee also laments the poor foresightedness of the Department officials which resulted in an unwanted expenditure of Rs. 36.68 lakh towards pay and allowances of staff, electrification and other expenses. The appointed staff remained idle for around 17 months without doing any constructive work towards the establishment of the prison. The Committee deplores the lack of seriousness shown by the Department authorities in carrying out such an important and prominent project which aims at accommodating the prisoners in a situation where the capacity of the Kannur Central Jail is exceeding its limits.
2	12	„	Considering the Cheemeni open prison as very important, the Committee recommends the Government to take all necessary and urgent steps for providing sufficient funds for setting up adequate facilities for accommodating 300 prisoners, procurement and purchase of materials and equipments for enabling cultivations etc., in Cheemeni open prison.

(1)	(2)	(3)	(4)
3	13	Home	Even though the Committee sought explanation from the Department regarding the delay that occurred in establishing electric connection in the constructed buildings, posting of required number of staff and also regarding the wastage of Government money through unnecessary pay and allowances, it was not complied with till date despite assurances from the ADGP on the day of the examination of audit paragraph. The Committee views this as a serious lapse on the part of this department officials and considers this act as adding insult to injury.
4	58	..	The Committee understands that there was inordinate delay from the part of the Home Department for the preparation and submission of Annual Action Plan for the Scheme of Modernisation Police Forces launched by the GOI. The Committee expresses its serious concern over the fact that the AAP which should ideally be submitted by 15 <sup>th</sup> May every financial year was not done during the periods from 2000-01 to 2005-06 except in the cases of 2000-01 and 2004-05. Moreover the delayed approval of Annual Plans resulted in the delay in the implementation of the scheme and also in very low expenditure from the allotted Scheme Fund.
5	59	..	Even though the Department substantiated the reasons for the delay in submission of the AAP which resulted in under utilisation of scheme fund, the Committee is not fully satisfied and remarks that the Department cannot formulated by themselves the submission and approval procedures which were not in tandem with the usual ones. The Committee also does appreciate the remarks of the Department that the delay occurred due to late approval by GOI. The Committee laments the action of the department which transferred huge unspent balance amounts to Kerala Police Housing Construction Corporation and getting the accrued interest which were meant for

(1)	(2)	(3)	(4)
			the execution of the project. The Committee stresses on the fact that the proposal for allotment shall be submitted before the due date fixed in the Budget Manual and by the Finance Department so that the same can be approved and included in the Budget of the subsequent financial year which will eventually allow the Central and State allotments to be earmarked to the respective Heads.
6	60	Home	The Committee notes with much concern the fact that the Government underutilised the annual allocation fund and the percentage of utilisation ranged from 50 to a meagre one percent which the Committee finds very disgusting. Even though the Department defended their stand by pointing that most of the expenditures could be counted only in the succeeding financial year and that there was no loss to the Government since the amount was being utilised fully, the Committee discards the contention and remarks that State has huge loss through the cost escalation factor of the construction materials and equipments.
7	61	„	The Committee severely criticises the deviation that happened in the approved action plan in purchase of vehicles, weapons and equipments, change of site of construction, delay in handing over the site, non-availability of site, certain deals done without the permission of Ministry of Home Affairs etc. which indicates the improper assessment of requirements and the naive approach of the Department officials in undertaking a project which involved huge sums of money. The Committee condemns the lapse on the part of the Department in convening State Land Experts Committee which is supposed to study and approve works of the Department.
8	62	„	The Committee do not appreciate the action of the Department to transfer and deposit the project fund towards KPHCC and showing as utilised. The

(1)	(2)	(3)	(4)
			Committee urges the Department to speed-up the works undertaken by KPHCC to avoid any sort of delay.
9	63	Home	The Committee expresses its displeasure over the non-utilisation of funds through the Letter of Credit accounts opened in SBT though it was shown as utilised in progress reports. The Committee is also unhappy over the omissions, irregularities, diversion and deviation from approved action plans in implementing various schemes and also in not obtaining approval of Ministry of Home Affairs before making any variation from the prescribed norms. On the contrary the Committee backs certain deviation from prescribed norms especially in the construction of Police Quarters where the dimensions were increased from the original plan. The Committee urges for regularising any useful changes that adds to the comfort of living of policemen.
10	64	..	The Committee understands that one of the main reasons for the long delays in effective utilisation of released scheme funds is the non-availability of sufficient land for construction and the lack of provision for land acquisition. Hence the Committee recommends for making necessary arrangements for acquiring required land for construction of buildings for Police Department and also recommends that the Police Department should be given provision for a Budget Head for acquiring land for construction purpose.
11	65	..	The Committee notes with concern that the Department could not construct 160 rest rooms for WPCs (Women Police Constables) as per the approved plan on the scheduled time span. Due to the inordinate delay in the timely completion of works, the Department had to compromise on the dimensions of the rest rooms constructed in the later

(1)	(2)	(3)	(4)
			<p>stages to fit into the allotted budget due to the cost escalation factor of construction materials. The Committee strongly feels that the size of any structure should be clearly pre-defined in AAP to avoid any such kind of adjustment happening in future works. From the witness examination and subsequent replies from the officials, the Committee strongly feels that the construction cost should be decided based on the Schedule of Rates of each State for each year which will avoid the budget deficit on construction and hence the Committee recommends for such a clause while finalising any action plans in future.</p>
12	66	..	<p>The Committee is terribly upset over the act of the Department in diverting the funds (Rs. 5.60 crore) assigned for the construction of Upper Subordinate Quarters (USQs) and Lower Subordinate Quarters (LSQs) at Kerala Police Academy (KEPA) towards building Senior Office Quarters, Mess, Ladies Hostel, Visiting Officers' Quarters etc. which were not at all prescribed in the approved action plan resulting in the denial of family accommodation to over 150 Subordinate Officers. The Committee flays this flagrant violation committed by the officials in doing works neither mentioned in AAP nor getting approval from GOI, State Government or from SLEC. However considering the circumstances that may have prompted for such a diversion, the Committee opines that the Department could go ahead with ratifying the out of the way works but with a strong warning not to repeat any such deeds under any circumstances in future.</p>
13	67	..	<p>Expressing its dissatisfaction over the inordinate delay in occupying the constructed Police Quarters due to lack of electricity and water connection, the Committee stresses that the Department officials must make necessary arrangements for applying and</p>

(1)	(2)	(3)	(4)
			getting the water and electricity supply right from the construction stage, even before allotting building numbers. The Committee adds that the Department should apply for electric connection in OYEC category and should also begin the wiring works during construction stage itself.
14	68	Home	The Committee is disappointed to note that though a considerable share of scheme fund was allocated for enhancing the mobility of police forces by purchasing new vehicles, the purpose was defeated since the newly purchased vehicles were literally taken as replacement for the old condemned vehicles. Moreover the Department did divert some of the funds for non-approved purchases which the Committee agrees to disagree. However the Department substantiated their action by pointing that the State Government has no Budget allocation component for mobility as the Centre has.
15	69	,,	The Committee notes with concern that the Department had diverted its funds to many out of the way purchases violating the norms of the Scheme especially in purchase of vehicles for policing and operational purpose. The Committee opines that the Department should take immediate measures to ratify all these diverted excess expenditures lest the GOI would adjust all these amounts as due from the State there by creating an economic burden on the State Government.
16	70	,,	The Committee is disgusted to note that the deviations from approved action plan had crept even into the purchase of arms and ammunitions. The Committee discards the explanation given by the Department that paucity of funds forced them to go ahead with the purchase of weapons which were never mentioned in the AAP and criticises the approach of the officials in dealing with the Central fund according to their will and wish. The

(1)	(2)	(3)	(4)
			Committee reiterates the urgent need of ratifying such deviations along with getting the approval from State Government.
17	71	Home	The Committee laments that even though the construction of Regional Forensic Science Laboratory (RFSL) at Kannur and Thrissur were belatedly completed due to the non-synchronisation of the purchase of equipments for scientific aids with the construction and posting of staff, these equipments worth crores of rupees were lying idle and unused. The Committee recommends that the required staff must be posted with immediate effect and if there occurred a delay in posting staff through PSC, then the Department should post staff on temporary basis. The Committee also finds the act of Department in going ahead with the purchase of Forensic Equipments from M/s. LAB India very fishy when there was a lower tender offered by M/s. NIU Lab at a rate which was lower by Rs. 18.64 lakh compared to the former company. The Committee adds that the same methodology was adopted even during the tender process and purchase of 11 Speed Check Radar Guns @ Rs. 5.60 lakh per piece from M/s. TURBO Consulting Company, New Delhi ignoring the lowest quotations of Rs. 2.58 lakh per piece offered by another firm on the plea that the model proposed to be purchased has superior features. The Committee seriously condemns this deed of the Department which gave a work order at their will and pleasure without any proper sanction from the Government resulting in extra liability to the Government. The Committee expresses its utmost dissatisfaction in such an appalling act from the Department.
18	72	,,	The Committee deplores the act of Department officials in under-utilising the outlayed allotted amount to ameliorate the training and infrastructure facilities of Police Department. On top of that the

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(1)	(2)	(3)	(4)
			<p>Department transferred Rs. 4.23 crore to KPHCC towards construction of Indoor Training Centre, Swimming Pool, Traffic Training School etc. but most of the works were either halted halfway through or got delayed inordinately. The Committee flays such lapses which has become a usual practice in departmental repertoire.</p>

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## APPENDIX II

**Action Taken Notes on Comptroller and Auditor General's Report**

- |         |   |  |
|---------|---|--|
| I. (a)  | Department  | Jails  |
| (b)     | Subjects/titles of the review paragraph   | Delay in starting Open Prison, Cheemeni  |
| (c)     | Paragraph No.   | 4.4.4  |
| (d)     | Report No. & Year   | 2006-08  |
| II. (a) | Date of receipt of draft Para/ review in the Department   | 1-8-2005   |
| (b)     | Date of Department replies  | 10-8-2006  |
| III.    | Gist of Paragraph review  | Despite having spent Rs. 87.03 lakh as in June 2005 the Open Prison Cheemeni had not started functioning (August 2005) due to the failure of the departmental officers to appoint staff against the sanctioned posts and make available other infrastructure facilities. |
| IV. (a) | Does the Department agree with the facts and figures included in the paragraph  | Agree partly   |
| (b)     | If not please indicate areas of disagreements and also attach copies of relevant documents in support                                     | Agree with the point that the Department could not start functioning of the Prison after having spent Rs. 87.03 lakhs. This is due to the delay in getting electricity connection in the Hospital building. Electricity connection has been received recently.           |
| V. (a)  | Does the Department agree with audit conclusions  | Yes  |
| (b)     | If not please indicate specific areas of disagreement with reasons for disagreement and also attach of relevant documents where necessary | N.A.   |

*Remedial Action Taken :*

- |  |   |
|--|---|
| 1. Improvement in system of procedure including internal controls                                    | <p>As per the G.O. (Rt.) No. 1485/2000/ Home dated, 12-4-2000. Government have already created the following posts for the purpose of starting functioning of the prison.</p> <ol style="list-style-type: none"> <li>1. Superintendent, Central Prison-1</li> <li>2. Deputy Superintendent-1</li> <li>3. Head Warder-2</li> <li>4. Warder-10</li> </ol> <p>Director General of Police (Prisons) has been requested to forward proposal for creation of additionally required minimum posts as per Lr. No. 55182/B3/2004/Home dated, 30-11-2006. The functioning of the Prison can be started shortly.</p> |
| 2. Recovery of over payment pointed by audit   | N.A.  |
| 3. Recovery of assessment short levy or other dues.  | N.A.  |
| 4. Modification in Schemes and programmes including financing pattern.                               | N.A.  |
| 5. Review of similar cases/ complete Scheme/project in the light of finding of sample check by audit | N.A.  |

GOVERNMENT OF KERALA

HOME (E) DEPARTMENT

**Statement of Remedial Measures Taken on the Audit Paras in the Report of the Comptroller and Auditor General of India for the Year Ended 31st March, 2006 (Civil)**

<i>Sl. No.</i>	<i>Para No.</i>	<i>Recommendation</i>	<i>Action Taken</i>	<i>Remarks</i>
(1)	(2)	(3)	(4)	(5)
1	3.5.7.1	Delay in submitting the Annual Action Plan to the MHA resulted in insufficient time to spend scheme funds in the same year	<p>The revised Scheme for Modernisation of State Police Forces received the approval of Central Cabinet only on 23-1-2001. In view of the delay in the commencement of the Plan itself, the Annual Action Plan (A.A.P.) for 2000-01 was delayed and the major portion of the plan was implemented in 2001-02 and 2002-03. In respect of 2001-02, the delay occurred due to the fact that this was an election year and there was some delay in finalising the proposals after collecting details. It may be seen that there is improvement in the timely submission of Annual Action Plans in subsequent years.</p> <p>Usually Police Department sends that Draft Annual Action Plan only after getting the information from MHA for placing it before the High Power Committee of MHA. Moreover, the A.A.P. can be prepared only after knowing the approved outlay of a particular year's scheme. As such there is no unreasonable delay in submitting the A.A.P. after the necessary approvals. The A.A.P. for the year 2007-08 was sent in February 2007 itself as per the direction of MHA.</p>	

(1)	(2)	(3)	(4)	(5)
2	3.5.7.2 Short Utilisation of funds		<p>The Revised Five Year Plan of MoPF Scheme for 2000-05 was approved by the Central Cabinet only on 23-1-2001. The Annual Action Plan on MoPF Scheme 2000-01 was approved in March 2001 and a major portion of this scheme was implemented in 2001-02 &amp; 2002-03. After approval of the plan, Administrative Sanction from the State Government is required. After the formalities, the Police Department gets only 5 or 6 months for the implementation of the Scheme. Now, the Director General of Police has been delegated with powers to issue Purchase Sanction up to Rs. 50 lakhs.</p> <p>The approval of the Departmental Purchase Committee is necessary for the purchase involving amounts beyond the financial powers of the DGP. After the clearance of DPC, the file has to be circulated to the Finance Department, Stores Purchase Department and the concerned Ministers before issuing Purchase Sanction. Police Department have also to give sufficient time to the suppliers for performance of the contracts.</p> <p>The percentage of utilisation of MoPF Scheme for the period from 2000-01 to 2004-05 is almost 100% if utilisation is examined in totally. Government of India, MHA had accorded sanction for revalidation of the funds and Police Department utilised almost 100% of the funds. The details of utilisation of funds as on 31-3-2008 are as shown below :—</p>	

<i>Year</i>	<i>Central Share</i>			<i>State Share</i>		
	<i>Released</i>	<i>Utilised</i>	<i>Unspent Balance</i>	<i>Released</i>	<i>Utilised</i>	<i>Unspent Balance</i>
2000-01	2929	2929	0	2931.94	2931	0
2001-02	3112	3112	0	3036.67	3036	0
2002-03	2543	2543	0	3756.98	3756	0
2003-04	2200	2200	0	3979.84	3979	0
2004-05	2645	2645	0	3002.65	3002	0
2005-06	2300	2300	0	1243.66	1152	92.11

3 3.5.8 Financial Management

No remarks.

4 3.5.8.1 Reduced Central assistance resulted in additional financial burden of Rs. 27.51 crore on State Exchequer

The matter has been brought to the notice of the State Government and the State Government have already taken up the matter with the Government of India, MHA to get the due share.

(1)	(2)	(3)	(4)	(5)
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5    3.5.8.2    Shortfall in expenditure

The year wise details of Approved Annual Outlay, actual receipt from Central Government and expenditure (2000-01 to 2006-07) are as shown below :

<i>Year</i>	<i>Central Share</i>			<i>State Share</i>		
	<i>Released</i>	<i>Utilised</i>	<i>Unspent Balance</i>	<i>Released</i>	<i>Utilised</i>	<i>Unspent Balance</i>
2000-01	2929	2929	0	2931.94	2931	0
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2002-03	2543	2543	0	3756.98	3756	0
2003-04	2200	2200	0	3979.84	3979	0
2004-05	2645	2645	0	3002.65	3002	0
2005-06	2300	2300	0	1243.66	1152	92.11
2006-07	2300	2300	80	767.00	767	0

The amount shown as utilized includes the amount transferred to KPHCC which is deemed to have been utilised. Due to many factors, the KPHCC has not been able to spend the full amount given to it. But now there is progress in their construction activities. Rs. 13.84 Crores erroneously transferred to KPHCC during the Scheme year 2005-06 was resumed by Government which has since been allotted and utilized for meeting other items of expenditure in the scheme.

- 6 3.5.8.3 Omission delay in letter of credit transaction At the time of preparing the progress report the transactions relating to foreign purchase were not completed, so as to enable the Department to identify the refundable amount. The refunds were obtained only on 4-2-2006. This was the reason for not deducting the refund amount from the amount shown as utilised.

Based on the approval of the proposal for the import of equipments by the Departmental Purchase Committee in the Meeting held on 16-12-2004, the required numbers of DDs were taken in February 2005 in anticipation of Government sanction and also in anticipation of likely problems in withdrawal of bulk amounts from treasury in March 2005. The relevant Government sanctions were actually received as late as 31-3-2005. This was one of the reasons, which contributed to the delay in opening letter of credit. Secondly owing to foreign exchange rate fluctuations during the interval between the date of obtaining DD and date of Government sanction the amounts of DDs happened to be more than that actually required. Being new to such transactions some procedural difficulties were experienced as to whether the original DDs were to be revised for the actual amount required and whether in that case there would be delay in obtaining fresh DDs etc.

**Hereafter such occasions of delay will be scrupulously avoided**

The delay in remitting the balance of Letter of Credit account received from bank as DD into the treasury, was due to the time taken for the identification of the supply order relevant to the particular LC account, for which the refund DD was issued by Bank. The Bank authorities

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(1)	(2)	(3)	(4)	(5)
7	3.5.9	Implementation	<p>were not in a position to furnish the required information, as they were not maintaining the copies of any earlier transactions once the bills of foreign suppliers were settled especially under the manual system of bank transactions prevalent at the relevant time. Recurrence of such instances would be guarded against in future.</p>	
8	3.5.9.1	Long delays in utilizing funds released	<p>Detailed replies with specific remarks are given below :—</p> <p>The basic reason for the delay in commencing the projects awarded to the KPHCC is the delay in handing over of the sites free of all hindrances and fit for commencement of work. The procedure such as assessing the valuation of existing old buildings by the PWD, confirmation of the same by the PHQ/Government, publication of the auction notices in the Gazette, confirmation of the auction amounts, demolition of buildings by the bidder, etc., take considerable time. It has also been found that at times re-auctions were to be conducted after publication of the same each time in the Gazette. This matter was taken up with the Government and steps are being initiated to cut down the procedural delay. It has also been found that in certain cases the sites proposed for the construction of buildings are not suitable for construction due to various technical reasons. In such cases, the sites will have to be shifted to convenient locations, involving further time.</p> <p>The KPHCC also at times experiences difficulties in getting adequate response from the tenderers due to the limited funds placed at its disposal by the Central Government, which is arrived at, based on the</p>	

All India norms. The KPHCC will have to complete the construction within the allotted funds and as such it is at times forced to tender the items more than once for getting competitive rates from the Contractors. The rates fixed by the Central Government are based on figures, which were prevalent before 2000, and the prices of materials have increased manifold since then. The State Level Empowered Committee has discussed the problems in detail on 12-7-2006 and decided to initiate action to simplify the procedure and to enhance the powers of the Director General of Police for conducting auction from Rs. 50,000 to Rs. 2.5 Lakh. In this connection a detailed proposal is under the consideration of Government for simplifying the procedures and enhancing the delegation of powers of the Director General of Police.

**Steps have also been taken to overcome the delay due to the various reasons mentioned above. 4 Range Level Project Advisory Committees under the Chairmanship of Range Deputy Inspectors General of Police. (now Range IsGP) were formed to identify the sites in advance as well as to monitor the progress of works.**

- 9 3.5.9.2 Appropriation of interest earned on Scheme Funds for other purposes. Allotment of funds received for construction under various schemes like Modernisation of Police Force, Finance Commission Awards and State Funds for construction activities are transferred to the TP Account of KPHCC maintained with the Sub Treasury, Vellayambalam. The KPHCC transfers only such amounts from the Treasury account to the KPHCC account maintained by it with the State Bank of Travancore, which are actually required for paying up the bills of contractors and

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(1)

(2)

(3)

(4)

(5)

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other similar expenses. To ensure that such transferred amount to the Bank bear the maximum returns to KPHCC, they are deposited in short term fixed deposits, which can be encashed as per the actual requirements of the KPHCC. As advised by the Auditors of KPHCC, the Corporation pays up the interest for the loans availed by them for various construction activities from the interest earned from such short-term deposits. In fact it is done with a view to reducing the financial burden of the State Government which otherwise will have to be met from budgetary allotment. There is also no specific instructions to the contrary from MHA regarding the utilisation of the interest earned on Scheme funds parked in short term deposits in the banks. Further more, it would be very difficult to ascertain from the treasury at the time of obtaining ways and means clearance as to whether the amount transferred has come from Modernisation of Police Force Funds/ Finance Commission Awards/State Funds. The request for ways and means clearance for a fixed amount showing the source of funds is likely to result in serious accounting problems also. Hence there is absolutely no mismanagement or diversion of funds in this regard. Similarly, no interest is paid by the Treasury for the funds obtained from the Central Government under various schemes like MPF/FCA etc. and kept with it in the TP Account.

KPHCC Limited had been further directed to avoid such practices in future. Now, MHA is directly transferring the funds to KPHCC Limited for construction activities through Electronics Clearing System.

- 10 3.5.9.3 Excess transfer of funds Under MoPF Scheme 2002-03 Government had accorded Administrative Sanction for the construction of 160 units of Rest Rooms for WPCs at a total cost of Rs. 250 lakhs vide G.O. (Rt) No. 151/03/Home dated 25-1-2003 and the work was entrusted to the KPHCC Limited, Thiruvananthapuram. Actually with the Funds of Rs. 250 lakhs more Rest Rooms for WPCs could be constructed. Since the unit cost of the items is only Rs. 90,000, Rs. 114 lakhs only is required for the construction of 160 units of WPC Rest Rooms. **Hence, MD, KPHCC has been directed to construct the remaining WPC Rest Rooms, by utilizing the unspent amount of Rs. 106 lakhs.**
- 11 3.5.9.4 Unauthorized deviations from approved Plan. Expenditure of Rs. 5.60 Crores for works not covered by the Annual Action Plan and without sanction of the State Government. Government had accorded administrative sanction to construct 200 Nos. of residential quarters each a plinth area of 950 Sq.ft. for Upper Subordinats at a total cost of Rs. 950 lakhs under MoPF 2000-03 Scheme. However, it was later decided to limit the total number of quarters to 160 by spending an amount of Rs. 760 lakh in order to limit the outlay. Hence sanction was accorded to construct 118 units of USQs at Kerala Police Academy (KEPA), Thrissur and remaining 42 units were sanctioned to different Districts. During that time KEPA, Thrissur was in dire need for accommodation of men/officers/trainees etc. Hence, the following buildings were constructed there instead of 118 USQs allotted in the Annual Action Plan 2002-03.

(1)	(2)	(3)	(4)	(5)
				Sq.ft.
		(a)	1 No. of 'A' type quarter	— 3311
		(b)	4 Nos. of 'B' type quarter	— 8741
		(c)	9 Nos. of 'D' type quarter	— 14516
		(d)	12 Nos. of 'D' type quarter	— 15265
		(e)	Senior Officers Mess	— 9835
		(f)	Subordinate Officers Mess	— 38510
		(g)	Ladies Hostel	— 12051
		(h)	Visiting Officers quarters	— 10227
			<b>Total</b>	<b>— 112456</b>

The above construction is well within the sub-head of construction activities. These were made by deviating from approved items in the Annual Action Plan. Since these deviations are to be regularised, the approval and ratification of SLEC is required. Accordingly the matter was included in the Agenda in the SLEC meeting convened on 22-10-2007. The matter will be further examined by Government in consultation with Government of India.

12 3.5.9.5 Deviation from norms LSQs as well as USQs have been constructed adhering to the guidelines prescribed by the Government of India. The LSQs have been constructed as occupiable dwelling units of 750 Sq.ft. going by the past experience of the Police Department in the State. 12 Units of 500 Sq.ft. each of LSQ constructed in 1994-95 at Mylapra in Pathanamthitta District are lying vaccant as each unit consists of one bedroom, one drawing room ond one bathroom only. Police Personnel

have refused to move into those 12 units on account of inadequacy of space and non-availability of minimum requirements for a family. Hence decision was taken to construct dwelling units of 750 Sq.ft. each for the meaningful and effective utilisation of Government money. In fact the MHA itself is convinced about this and as such it is under their consideration to increase the plinth area of the LSQ to over 500 Sq.ft. The Police Department is also taking up the matter with the Government.

Same is the case with the USQ. The plans have been slightly modified to suit the requirements of various sites. The matter has been taken up with Government of India on 30-6-2006 explaining the local conditions and requirements, which necessitated the slight changes in the prescribed norms and seeking sanction/ratification for the change.

- 13 3.5.9.6 Physical progress  
Non-utilisation  
of Quarters  
Constructed,  
Quarters completed  
during September  
2004 to March  
2006 remained  
unoccupied for  
want of electricity/  
water connection.

A revised list of physical progress of the construction of the LSQs, USQs and Office buildings is enclosed as Annexure I. KPHCC has taken earnest efforts to complete the quarters and buildings.

The non-utilisation of certain quarters constructed is on account of certain procedural issues. The electricity/water connection can be obtained only on completion of the buildings and allotment of building numbers by the local bodies. On allotment of building numbers by the local bodies, immediate steps are being taken to obtain the electricity/water connection. However, in the case of quarters constructed as flats, such connections may involve installation of a separate transformer, erection of additional electric posts, cutting of roads for water connection, etc. which are time-consuming. However, sincere steps are being taken by the local officers to ensure that such connections are

(1)	(2)	(3)	(4)	(5)
			<p>obtained at the earliest. The KPHCC does not incur expenses for installation of transformer etc., as the amount involved is high for which special sanction has to be obtained from Govrnment.</p> <p>As per MHA guidelines the amount approved for LSQ with 500 Sq.ft. is only 2.5 lakhs (Rs. 500 x 500 Sq.ft.) and for USQ is only Rs. 4,75,000 (950 x 500 Sq.ft.), which is quite insufficient for making dwelling units for Police Constables and Officers. Within the allotted amount it will take considerable time for the installation of separate transformers, erection of additional electric post, cutting of roads, for water connection, etc. <b>However the problems of many quarters have been solved and most of them are occupied now.</b></p>	
14	3.5.9.7	Diversion of funds meant for construction work for unapproved and poor quality of construction	<p><i>Quarters at Vadakkekara (LSQ) :</i></p> <p>In a flat type construction, provision for common areas like fire escape, staircase etc has to be made as per building rules and has to be counted as part of total built-up area. Further, based on soil conditions, the cost of foundation goes up and in such cases the proposed No. of quarters cannot be constructed and the same is fully accounted for accordingly so as to limit the total cost with in the approved outlay.</p> <p><i>Quarters at Vadekkekara (USQ)</i></p> <p>The question of corrodng of brickwork over the basement pointed out in Audit was referred to KPHCC for immediate rectification. The Corporation has stated that the security deposit of the contractor would be released only after rectifiying the defects pointed out. Water</p>	

connection was delayed due to the necessity for line extension work to the Site, which was time consuming. Electricity connection was delayed as it involved installation of separate Transformer for which Government Sanction had to be obtained. Now all the quarters are occupied.

*DCRB Blocks at Thrissur and Kannur*

Government had accorded Administrative Sanction for the construction of 3 Nos. of buildings for District Photographic Bureau under the Scheme of MoPF 2001-02 vide G.O. (Rt.) 1706/02/Home, dated 17-8-2002.

Later, it was decided to construct 3 Nos. of DCRB Blocks (Office accommodation for the Offices of the Dy. SP, DCRB, District Photographic Bureau, District Finger Print Bureau and the Scientific Assistant in Forensic Science) at Kannur, Pathanamthitta and Thrissur and sanction was accorded vide Office proceedings No. H7/75901/02 dated 30-12-2002. The DCRB Block allotted at Pathanamthitta was shifted to Palakkad, since the work of the DPO, Pathanamthitta was under construction by the PWD, vide Office proceedings No. H7/75901/02, dated 1-12-2004. Of these the DCRB Block at Thrissur and Kannur were constructed on top of the Offices of IGP, Thrissur and Kannur Ranges since DPOs Thrissur and Kannur are functioning in Civil Stations of respective Districts and the land/area does not belong to police Department. Hence it was not possible to construct the DCRB Blocks at DPOs Thrissur and Kannur.

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The Superintendent of Police's, Thrissur and Kannur have been directed to occupy the buildings constructed for housing DCRB. **Now these building are used for functioning DCRB Offices.**

*Extension of Police Station Building at Kazhakkuttom :*

The extension to Police Station and WPC Rest Room have been constructed on the first floor of the newly constructed Circle Office Building at Kazhakkuttom, since the same could not be constructed on the top of existing police station building due to technical reasons. In fact, both the Circle Office and police station are in the same compound and the constructions have been done taking into account aspects like economy and technical feasibility.

15 3.5.9.8 Purchase of Passenger Cars instead of Light Vehicles  
  
Intention of increasing the mobility of Police Force was defeated by purchase of passenger vehicles worth Rs. 3.79 Crores instead of light vehicles

The entire officials of Police Department function as a single Unit (for the Operational Purposes). For operational efficiency of the Force, vehicles are required for CBCID (Strengthening of Investigation), SBCID (Intelligence Collection), District DCRBs (Scientific Investigation Teams).  
  
Accordingly, these vehicles like Ambassador Cars, Maruti Omni, Bolero, Scorpio, TATA Indica etc. have been purchased. These are all Light Motor Vehicles. In order to have a mixed pool of vehicles for better fleet management different types of vehicles were purchased. The objective of the MoPF Scheme is to improve the mobility of the Force. Thus these Vehicles are required for improving the Operational efficiency of the Police Force in totality. It cannot be said that the purchase of passenger cars at Rs. 3.70 Crores was from the scheme

funds as the State Government had taken an additional burden of Rs. 27.51 Crore upto 31-3-2006 as pointed out in 8.1 of the Audit Report. Ever since the launching of the MoPF Scheme, the budget provision of the State Government under 'MV-Purchase of Vehicles' has been only token, which is attributable to severe financial constraints experienced. The purchase of cars under MoPF has been despersed with.

- 16 3.5.9.9 Excess Expenditure over outlay The excess expenditure was due to the escalation of cost at the time of purchase and some excess expenditure due to Taxes and Registration Etc. The purchase of vehicles was in accordance with the Government Orders, which were issued after following the usual procedures including the approval of DPC. No separate sanction from Government of India for exceeding the Annual Outlay for 2001-02 was sought for, as the total expenditure for 2000-06 as on 31-3-2006 was with in the approved Outlay.
- 17 3.5.9.10 Excess payment of Entry Tax and irregular debit to Scheme Funds. An amount of Rs. 1.19 Crore was irregularly debited to Scheme Funds The payment of Entry Tax was made as a mandatory payment under Sales Tax Rules. The Department had sought exemption from paying the Entry tax for the purchase of vehicles and equipment purchased under MoPF Scheme. However, Government have directed to pay the Entry Tax, for the purchase of new Vehicles under the various MoPF Schemes vide Government Letter No. 54530/E4/Home, dated 16-11-2003. The Sales Tax Department had issued notices for paying Entry Tax to the tune of Rs. 2.35 Crore. The payment of Entry Tax of Rs. 8.76 lakh was paid since the Sales Tax Department issued Demand Notice for the same.

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18	3.5.10	Deviation from Approved Action Plan in purchase of weapons. Deviating from approved action plan. Weapons were purchased without approval of the MHA. Purchase of ammunition to the tune of Rs. 89.25 lakhs was irregular.	<p>The total Outlay for the period 2000-06 was Rs. 6.08 Crores, but Rs. 7.64 Crores. 200 Nos. of 9mm Pistols were purchased as per the approval of MHA. 2 Nos. of LMG could not be purchased since allotment was not received from MHA. The department purchased the Ammunition for the proper use of the weapons. The purchase was made after obtaining State Govt. sanction and allotment from MHA.</p> <p>Vide G.O.(Rt) No. 382/02/Home, dated 16-3-2002 sanction was accorded for the purchase of 1000 Nos. of 7.62 SLR at an approximate cost of Rs. 50 Lakh under Weapons Category. MHA could not allocate new SLR Rifles since it was out of production. Purchase of Assam Rifles was made only as per sanctions issued by the Government of India in Fax Message No. IV 13018/3/2000-PROV. II, dated 23-8-2002.</p>	
19	3.5.11	Scientific Aids to Investigation  FSL	<p>Scientific Aid to Investigation and Development of Infrastructure for improving the quality of Crime Investigation is one of the Major items of MoPF Scheme. So far, Rs. 12.14 Crores has been utilised as on 31-3-2006. Other equipments for Scientific Investigation were purchased and used by Forensic Science Laboratory. In the meantime 2 Regional Forensic Science Laboratories were started. A Polygraph Division and DNA Finger Print Unit is also established now.</p> <p>The Central Government approved the Plan Outlay of Rs. 5.37 Crores vide sanction Letter No.VI/2101/23/2000/GPA I, dated 29-3-2001 in the MoPF Scheme 2000-01. No separate individual items were sanctioned by MHA. Atomic Absorption Spectrometer, which was not</p>	

available in the FSL, is a latest version equipment, which is more useful for Forensic Examinations. As per G.O.(Rt.) No. 2993/Home/2001, dated 4-9-2001. Government also have accorded sanction for the purchase after the approval of SLEC. MHA is being informed of the deviation.

Non-synchronizing of the purchase of equipment with the construction of buildings and posting of staff resulted in idling of equipment worth Rs. 3.42 Crores

One Assistant Director (Chemistry) has been posted to the Regional Forensic Science Laboratory, Kannur, with effect from 21-6-2006 to look after the functioning of the Laboratory. Prior to his posting, Scientists from Headquarters Forensic Science Laboratory, Thiruvananthapuram, were being deputed to the Regional Forensic Science Laboratory, Kannur, on rotation basis. Practical training on the use of the equipment was imparted by the Service Engineers. Now the Assistant Director (Chemistry) has been conducting examination of cases of Kannur Range informally using the equipment installed there.

Since the construction of the Regional Forensic Science Laboratory Building has not been completed in time, the equipment purchased for the Regional Forensic Science Laboratory, Thrissur, has been installed at the Headquarters Forensic Science Laboratory, Thiruvananthapuram, and the same has been used for the examination of cases. Government have issued necessary notification regarding the area of jurisdiction of both the RFSL. RFSL Kannur and RFSL Thrissur are now functioning as full-fledged labs.

Accepting the highest tender for purchase of Atomic Absorption

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		Spectrometer resulted in excess expenditure of Rs. 18.64 lakhs.	A Technical Committee was constituted with (1) SP (HQ), (2) Deputy Director, RRL (3) Senior Scientist, VSSC and (4) Director, FSL as members to evaluate the Tenders. During the evaluation, the Committee understood that there is a laterst version of the equipment, which is more useful for Forensic Examinations. The Committee recommended to revise the Tenders according to the latest version. Among the revised Tenders, the one quoted by M/s Lab India, Chennai was selected due to its Technical Superiority. It may also be noted that for Forensic Examination, more stress should be given on the quality and features of the product than its price. Considering the features of the Perkin Elmer Atomic Absorption Spectrophotometer, their service back up and free offers, the price was found reasonable. Morethan that Forensic Science Laboratory could purchase the state-of-the-art analytical equipment with advanced option at no additional cost.	
20	3.5.12	Finger Print Bureau	<p>In the Audit report, it is stated that the MHA has approved an amount of Rs. 5 Crore for the modernisation of Finger Print Bureau during the five year Plan 2000-05 of MoPF, but only Rs. 1.26 Crore has been utilised and that no modern equipments like Poly ray, Crime Light etc. have been purchased for Finger Print Bureau during this period.</p> <p>In this regard, it is pointed out that earnest efforts have been made by PHQ for the procurement of all the items approved by MHA for the modernisation of finger Print Bureau during the last Five Year Plan period. Out of Rs. 5 Crores approved by MHA for the modernisation of Finger Print Bureau about Rs. 2 Crores was meant for the expansion/ upgradation of Finger Print Analysing and Criminal Tracing System</p>	

(FACTS). The expansion of FACTS to 17 Police Districts and upgradation of the existing FACTS Server and Hardware was a complicated process and hence, proper study was required by a competent Committee and preparation of a suitable Plan. Deliberations were held with the firm like M/s CMC, Chennai, during 2005-06 for working out a clear proposal and liability involved for the procurement of the equipment required for the expansion and upgradation of FACTS. Now the matter was taken up with NCRB, New Delhi to benchmark a suitable specification of Automated Finger Print Identification System (AFIS) available with them for procuring it for the Finger Print Bureau of Kerala. NCRB, now blacklisted the CMs, the vendors of FACTS. In this connection a Committee headed by ADGP (Crimes) also prepared specification of Software for AFIS. The detailed software specification has been forwarded to NCRB, New Delhi for vetting by the experts in NCRB and to make necessary suggestions to us for fixing the software specification for preparing the conditions for a Global Tender to effect the purchase of AFIS. After getting these details from NCRB the purchase can be effected and the Automated Finger Printer Identification System can be set up.

Regarding the other discrepancy pointed out in the Audit Report that modern equipments like Poly Ray and Crime Lights have not been procured for Finger Print Nureau, it is submitted that these two items were approved by MHA under MoPF Scheme 2005-06. Timely action has been taken by PHQ for inviting Tenders. But for the above said items, there are not enough dealers in India. Therefore, PHQ could

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not find out a suitable bidder for the purchase of the said items at a reasonable rate. Crime Lights, Poly Ray and other Modern Scientific Investigation Equipment for Finger Print Bureau have already been purchased.

21	3.5.13	<p>Irregularity in purchase of Speed Check Radar Guns. Extra expenditure of Rs. 33.22 lakhs on purchase of 11 Speed Check Radar Guns at Rs. 5.60 lakhs per piece disregarding the lowest offer of Rs. 2.58 lakhs per piece.</p>	<p>It is true that the MHA has approved the outlay of Rs. 3.45 Crores for the period 2000 to 2006 for the acquisition of equipment for Traffic Enforcement. Of this, the Department could utilise only Rs. 1.58 Crores up to 31-3-2006.</p> <p>In this connection, it is pointed out that the procurement of these items can be made by observing Stores Purchase Rules. Tenders were floated several times for the purchase of these items from 2003 onwards. However, the purchase could not be effected, due to non conformity of samples with the Department specifications. Earners efforts are being made to utilize the unspent balance, by purchasing Traffic Equipments according to the specification and outlay.</p> <p>Even though only 45% of the allotted funds was utilized as pointed out in the Audit Report, it can be seen that the Department has already purchased essential equipments meant for traffic checking and accident control such as Speed Check Radars (SCRs), Breath Analysers, Traffic Signal Light Baton etc. Highway Patrolling Units equipped with 62 Qualis Vehicles spread over all the 14 Districts have been started. These vehicles flong with 8 new Recovery Vehicles and 25 Ambulances were purchased utilizing the funds under Mobility, which is part of the Scheme. Items like Solar Road Studs, Road</p>	
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Dividers etc. are being taken care of by the PWD (Roads) Wing, as the Police Department cannot attend to their upkeep and maintenance. All the other remaining items are under various stages of purchase processing. The above steps were taken as part of addressing the road safety concerns.

As regards, the purchase of 11 Nos. of Speed Check Radars (SCR) from M/s Turbo Consultancy, New Delhi, it is pointed out that three firms have quoted their offers for the supply of the item.

A Technical Committee was constituted under the Chairmanship of DIG, (Security) for evaluating the Speed Check Radars. After evaluation, the Board recommended the product of Turbo Consultancy (P) Ltd., New Delhi @ Rs. 5,60,000 plus taxes and duties per unit. The above suggestion/recommendation was made due to certain advantages of the product and other additional facilities. Also the particular equipment alone was matching completely with the specifications provided by the Department.

In G.O. (Rt) No. 2521/04/Home, dated 19-11-2004, sanction was accorded for the purchase of 10 Speed Check Radars for the period 2004-05. In G.O. (Rt.) No. 240/05/Home, dated 27-1-2005. Government issued Administrative Sanction for the purchase of 9 Nos. of SCRrs from M/s. Turbo Consultancy Pvt. Ltd., New Delhi @ Rs. 5,60,000 at a total cost of Rs. 50,40,000 under MoPF Scheme for 2002-03, 2003-04.

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Considering the urgency of the equipment and to utilize the funds before 31-3-2005, a Supply Order for the supply of 1 Nos. of Speed Check Radars (9+2) based on the Government sanction on 19-11-2004 and 27-1-2005 was placed with M/s Turbo Consultancy (P) Ltd., New Delhi @ Rs. 5,60,000 plus taxes and duties per unit. The total expenditure on this transaction exceeded the delegation of the Director General of Police. Subsequently, the matter was taken up with Government for ratification of the action of the DGP. The firm has effected the supply during March 2005 and payment has already been made.

As regards, the Government direction for the re-tendering of this item, the Letter to this effect was received in PHQ only on 23-2-2005 (No. 59000/E3/04/Home, dated 21-2-2005) whereas ; the supply order was placed on 27-1-2005 immediately on receipt of the G.Os. This fact has been reported to Government while requesting for ratification. Now Government have issued orders ratifying the action of DGP in purchasing 11 Nos. of Speed Check Radars.

The Radars purchased have completely been issued to the units of Districts for operation. The Radar Gun is not put to use in the Kannur Traffic Police Station, reportedly for want of accessories. Therefore the Superintendent of Police, Kannur has been addressed to report the position. The Speed Check Radar allotted to Kannur District is now working now. As the warranty period of the equipment has expired on 3/2006, the firm was instructed to submit proposal for entering into AMC.

22 3.5.14 Training

It is stated in the Audit Report that a total outlay of Rs. 10.76 Crores was approved by MHA during 2000-06 plan period for purchase of Training Equipments but only Rs. 7.87 Crore could be utilised till March 2006.

The amount approved under the MoPF plan period 2000-03 for the purchase of Training Equipments has almost been utilised. Similarly about 70% of the amount approved under the Plan period 2004-06 also had been utilised. For the utilisation of the remaining 30% of the Plan funds for the said year, tenders have been called for, sample verification and price negotiations held and the purchase Orders are about to be placed.

Regarding the MoPF Plan fund approved by MHA for construction of the building for Training purpose which was subsequently transferred to KPHCC, it is pointed out that some delay normally takes place in any construction work, as the land has to be identified or acquired and the Site has to be cleared for starting the construction. This delay has occurred in the work of KPHCC also. Now almost all the works related to the construction of the building for training purpose, have been tendered and the obstacles in starting the works have been cleared. It is expected to finish all the entrusted construction works very soon.

Usually, Police Department is purchasing high pedigree Dogs from BSF and gets training for the dogs and the handlers in the BSF Centre itself. A request for supply of dogs and training was made to BSF as early as 30-10-2002. But there was no response. Therefore the City Police Commissioner in charge of Dog Squad was addressed on

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			<p>16-1-2004 to supply 13 Nos. of dogs. The dogs will be obtained as and when the BSF Centre, Tekanpur, Gwalior, intimate the allotment of Training seats for Police Dogs from Kerala. Their intimation is awaited. Now Police Department has purchased high pedigree dogs and started training at KEPA Canine School.</p>	
23	3.5.15	<p>Communication POLNET was not fully operational even after spending Rs. 4 Crores, for want of Aerial Masts</p>	<p>POLNET Scheme is a dedicated satellite based integrated Police Communication Network launched by Government of India for State Police and Paramilitary Forces. It is an integrated network for modernization of Police Telecommunication of the Country which envisages installation of V-SAT terminals at District Headquarters and MART (Multi Access Radio Terminals) at Police Stations in order to integrate Police Communication of the Country leading to a Police Station to Police Station dialing system. To have voice/fax/data transmission capabilities and to have computer net working to interlink NCRB computers were given to various State Headquarters/District Headquarters-DCPW is the agency for the implementation of the POLNET Project. The expenditure for the POLNET Scheme is met from the allocation of MoPF directly by the Central Government MHA directly releases the amount from 2002 onwards.</p> <p>All the Hardware items of POLNET were supplied and installed in all DPO/CPO in the State by Bharat Electronic Ltd. (BEL), which is the implementing agency. The minimum required infrastructure items were provided by SP Tele/SsP/CsP of Districts except aerial mast/tower and lightning arrestors. IGP SCRIB was appointed as State Nodal Officer for POLNET. Installation of V-SAT terminals has been completed in all</p>	

the 18 location in Kerala i.e., 17 Districts Headquarters and State Headquarters (SCRB). Request was made for 19 RSU and 24 V-SAT additionally to ensure connectivity to all Police Stations. In Kerala 271 Police Stations are in the direct line of sight of the DPOs. 161 Police Stations are not in the direct line of sight. The 24 additional V-SAT requested are for ensuring connectivity to these 161 Police Stations. It was decided to entrust the installation work of Aerial Mast/Tower and lightning arrester to KPHCC. A Project Advisory Committee was constituted for monitoring the plan and successful implementation of the POLNET Project under the Chairmanship of ADGP (Operations) with IGP (SCRB), MD, KPHCC and SP Tele as members.

Government have accorded sanction for the installation of Aerial Mast at an outlay of Rs. 18 lakhs and installation of lightning arresters at an amount of Rs. 25.50 lakhs under MoPF Scheme 2004-05 and also accorded sanction at an approximate cost of Rs. 60 lakhs for the installation of Lightning arresters under MoPF 2005-06 for the implementation of POLNET Scheme. The above said sanctioned total expenditure of Rs. 103.5 Lakhs has been transferred to the TP Account of Managing Director, KPHCC for the installation for Aerial Mast/Tower and lightning arresters, during 2005-06.

Later, MD, KPHCC has informed that KPHCC is not having experts for carrying out the said work and request to relieve KPHCC from the responsibility of executing the work. In the meeting held on 25-6-2006 at PHQ it was decided that BEL may install MART System of POLNET Project in Kerala. It was also suggested that Kerala Police may engage BEL for the design and fabrication of aerial masts required

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at Police Stations and DPOs for masts. BEL has installed one BSU at Ponnudi and tried to get connectivity with Police Stations in TVPM District on experimental basis. But they could not succeed in establishing the link.

It has been decided to conduct joint survey in Kerala by DCPW, BEL UTL and Kerala Police for installation of Mart System of POLNET Project.

Later we have made request to M/s UTL Ltd. to install the BSUs and RSUs. UTL representative on POLNET Project informed that their management has instructed them to install the BSUs/RSUs on proper masts only otherwise antennas may get damaged due to heavy wind storms in Kerala, they have requested the Department to drop the idea of installing temporarily on GI Pipes. They have asked us to erect 120 feet masts in CPOs/DPOs and 60 feet masts in Police Stations.

The RSUs and BSUs installed in Police Stations and in the office of Aps and Cps on experimental basis, without erecting masts/towers, BSUs did not work. Consequently contact among Police Station could not be established. On a technical examination with the help of DCPW it was learnt that without erecting the Masts, RSU, BSU cannot function. If minimum of 70 Masts with approximate height of 120 feet need to be installed on the buildings where CPOs/DPOs are operating and 430 Masts of minimum 60 feet height are required for Police Stations.

By taking pro-active steps, Engineering drawing of Masts were prepared with the help of some consultants, which were subsequently scrutinized technically by Jawaharlal National Technical University, Hyderabad. Now approved drawings are available with the department. For Fabricating and Erecting 17 masts for BSUs, and 430 smaller masts for Police Stations an amount of Rs. 15 Crores is required. This matter was taken up with Government of India by the State Government on 13-11-2006, with a request to make additional allotment of Rs. 15 Crores under MoPF Scheme. DCPW after being convinced of the need as projected by Kerala Police, recommended additional allotment. But MHA had expressed inability to provide Rs. 15 Crores as requested. MHA have suggested that Government of Kerala may spend it from the State resources.

As per the opinion of telecommunication experts the Polnet System is incapable of serving any useful purpose. The entire system is based upon conceptually weak foundation and could not serve any useful purpose in the state even if it was working at 100% capacity. The messages were of an extreme routine nature and even pertained to relatively unimportant subjects like theft and unidentified dead bodies. In not a single instance the use of transmission over the POLNET resulted in any case being solved or any other information of operational or actionable value. These details have been informed to MHA authorities. It is also informed that the Department is ready for alternative use of the infrastructure installed already, provided clear instructions are given, Polnet as envisaged is a technical failure.

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The SLEC in its meeting held on 22-10-2007 had approved in principle to utilize the amount of Rs. 103.5 Lakhs for some other constructions like Repeater Station/Telecom Buildings and for the installation of Lightning Arrestors. It was also decided that Police Department will send a clear proposal stating all details and Government in the Home Department will examine and issue appropriate orders. Accordingly a detailed proposal was sent to Government for the construction of Tele Unit Buildings in Kollam, Malappuram, Kannur and Kasaragod vide this Office Letter No. H7/101055/07 dated 14-3-2008. To this Government had informed to take up the proposal with detailed estimates during the next financial year vide Letter No. 21641/E1/08/ Home dated 3-3-2008.

The amount of Rs. 103.5 lakhs transferred to MD, KPHCC has to be resumed and for that the matter will be taken up with Government.

24 3.5.16 Monitoring and Internal Control

1. Details of physical progress was reported to MHA as per this office Letter No. H6/35032/06 dated 6-5-2006. For the last three years statement on Physical Progress/Achievements were incorporated to the Annual Action Plan and submitted to the High Power Committee of MHA.

2. The SLEC could not meet on a monthly basis as the chairman of the Committee who is the Chief Secretary and the other Senior Officers who are members could not find adequate time in their busy schedule. However, in 2006 the committee met on 20-3-2006, 5-5-2006 and 26-6-2006 and reviewed the progress of implementation. The State Level Empowered Committee had met regularly during 2007-08 also.

3. The Internal Audit Wing of the department consisting of one Senior Superintendent and 3 Clerks are attending to audit work in the field offices. Additional duties could not be allotted to them for want of additional manpower. A proposal to strengthen the Internal Audit of MoPF Scheme is under examination and work would be entrusted to them as and when additional staffs are sanctioned. Meanwhile, a team consisting of one Senior Superintendent and two clerks were engaged for about 15 months during August 2004 to December 2005 to settle the outstanding advances and regularization of pending transactions. The process could not be continued for want of staff. A proposal for creating One Accounts Officer (Audit), One Junior Superintendent, One ISA and 6 UDCs, 3 each for Audit and MoPF Branch is with Government.

4. Impact assessment of the MoPF is proposed to be entrusted to an independent external agency viz., Centre for Development Studies, Ulloor, Thiruvananthapuram. Necessary discussion with them has been completed and formal work orders are under issue.

5. Internal Control mechanism would be strengthened with the augmentation of the Internal Audit Wing. A proposal for strengthening the Internal Audit Wing is under the consideration of Government.

25 3.5.17 Conclusion

The PHQ section attending to the MoPF Scheme work has been augmented by enhancing its manpower from 6 to 8. Various items of work like Planning, Construction, Purchases, Implementation and Monitoring will be exclusively assigned to separate units. Every effort will be made to register significant progress in implementation of the scheme in the coming days. *Regular meetings were conducted by the*

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*Adtl. Chief Secretary Home Department, DGP, IGP (Modernisation) and other Senior Officials of Government and Police Department for reviewing the progress and speedy implementation of the scheme and proper utilization of the Funds.*

26 3.5.18 Recommendations Annual plans are being prepared based on the needs of Unit Offices. Usually Police Department prepares the plan after inviting proposals from field units and the draft Annual Action Plan is vetted by Senior Officers on the need base of each unit and for enhancing the efficiency of each area of Policing. The annual Action Plans are being prepared and got approved early as recommended.

It is a fact that, there was delay in completing the construction work entrusted with KPHCC Ltd. due to various reasons such as delay in handing over of sites ready for starting construction, delay in demolition of old buildings by the PWD, low rate fixed by MHA inflated prices of materials, etc.

**Steps have been taken to overcome the delay due to the various reasons mentioned above. 4-range level Project Advisory Committees under the Chairmanship of Range Deputy Inspectors General of Police (now Range IGP) were formed to identify the Sites in advances as well as to monitor the progress of works.**

Now considerable progress has been achieved in completing the buildings. The progress report on the construction activities is enclosed.

MHA is not allotting funds for replacement of condemned vehicles. For improving operational efficiency of the entire force, vehicles, are required for CBCID (Strengthening of Investigation), SBCID (Intelligence Collection), District DCRBs (Scientific Investigation), etc. No provision is made in the State Budget for purchase of vehicles.

Two Regional Forensic Science Laboratories are now functioning under each Asst. Director as full fledged Labs Technicl hands are recruited through PSC and sufficient training is given to them before posting in Regional Forensic Science Laboratories.

The Schemes for training facilities under various MoPF Schemes are nearing completion. KPHCC has taken special priority in completing the pfojects in PTC and KEPA Thrissur.

The monitoring and evaluation mechanism both at the levels of Government and Police Department is made more effective.

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## ANNEXURE I

## Unit wise list showing the Major Commissioned Projects of KPHCC

Sl. No.	Project Name	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	Recently Completed	Total Completed and Commissioned
		Unit	Unit	Unit	Unit	Unit	Unit	Unit		
<i>Non Residential buildings</i>										
1	CBCID & SBCID	0	2	3	0	0	0	0	0	5
2	Circle Office	0	33	19	42	8	0	0	2	104
3	Dist. Police Lines	3	1	1	0	0	0	0	0	5
4	Dist. Crime Records Bureau	0	2	0	0	0	0	0	0	2
5	Dist. Police Control Room	0	0	1	0	0	0	0	0	1
6	Dist. Police Office	0	0	1	0	0	0	0	0	1
7	Ext. to Police Station	0	58	91	0	19	12	2	15	197
8	Forensic Science Lab	0	0	0	1	0	0	1	0	2
9	Police Hospital	0	0	0	0	0	0	1	0	1
10	Police Station	1	0	0	0	0	2	0	0	3
11	Range DIG Office	0	0	0	3	0	0	0	0	3
12	Sub-divisional Police Office	0	14	12	0	0	0	0	1	27
13	WPC Rest Room	8	133	22	40	23	30	12	5	273
<i>Residential Buildings</i>										
14	Lower Subordinate Quarters	349	178	354	13	0	3	23	118	1038
15	Upper Subordinate Quarters	95	70	149	7	0	0	18	101	440

**Unit wise list showing the Major Works in Progress of KPHCC**

Sl. No.	Project Name	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	Total Works-in-Progress
		Unit	Unit	Unit	Unit	Unit	Unit	Unit	Unit	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<i>Non Residential Buildings</i>										
1	AP Barakks/Lines	3	5	3	1	1	3	1	..	17
2	CBCID	..	..	9	..	..	..	..	..	9
3	Crime Office	..	8	2	3	2	6	2	..	23
4	Dist. Crime Records Bureau	..	1	..	..	..	..	..	..	1
5	Dist. Police Office	..	..	1	4	1	..	1	..	7
6	Dist. Police Control Room	..	..	7	2	..	2	1	..	12
7	Explosive Magazines	..	..	..	..	..	..	1	..	1
8	Ext. to Police Station	..	2	8	11	13	2	4	50	40
9	Forensic Science Lab Extension	..	..	1	..	..	..	1	..	2
10	Kennels	..	..	..	..	..	1	..	5	6
11	Police Hospital	..	..	..	..	1	..	..	..	1
12	Police Station/Fortification	..	..	..	..	..	..	24	3	27

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
13	Range DIG Office	..	..	..	1	..	..	..	..	1
14	SB CID	..	..	6	..	2	..	..	1	8
15	Sub Divisional Police Office	..	3	1	..	4	1	..	..	9
16	Traffic PS	..	5	1	..	..	4	..	3	10
17	WPC Rest Room	..	..	24	..	..	..	..	..	24
18	Acquatic Training Centre	..	..	..	..	..	..	..	1	0
19	Firing Range	..	..	..	..	..	..	..	1	0
20	Indoor Training Centre	..	..	..	..	1	..	..	..	1
21	Passing Out Parade Pavillion	..	..	..	..	1	..	..	..	1
22	Police Hospital	..	..	..	..	1	..	..	..	1
23	Traffic Training School	..	..	..	..	1	..	..	..	1
<i>Residential Buildings</i>										
24	Lower Subordinate Quarters	272	276	272	957	548	242	109	40	2676
25	Upper Subordinate Quarters	40	43	8	130	97	37	51	27	406

APPENDIX III  
**Component wise Outlay and Expenditure—2000-2006**  
**(Reference : Paragraph 3.5.8.2)**

(Rupees in Crore)

Components	Scheme Year										Total			
	2000-01		2001-02		2002-03		2003-04		2004-05		2005-06		Outlay	Expenditure* (Per cent**)
	Outlay	Expenditure (Per cent)	Outlay	Expenditure (Per cent)	Outlay	Expenditure (Per cent)	Outlay	Expenditure (Per cent)	Outlay	Expenditure (Per cent)	Outlay	Expenditure (Per cent)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Building	7.23	7.23 (100)	11.92	12.29 (100)	16.73	17.17 (100)	5.13	5.13 (100)	4.77	4.78 (100)	8.34	8.35 (100)	54.12	54.94 (100)
Housing	21.64	21.64 (100)	18.88	18.88 (100)	23.00	23.10 (100)	37.16	37.26 (100)	21.20	21.20 (100)	13.50	13.49 (100)	135.88	135.57 (100)
Mobility	12.89	12.20 (95)	16.92	18.30 (108)	16.15	15.10 (93)	10.26	10.75 (100)	11.52	11.40 (100)	17.20	Nil (0)	84.94	67.75 (80)
Weapons	0.45	1.30 (288)	0.25	0.50 (200)	0.42	0.38 (90)	0.75	0.55 (73)	2.11	2.97 (140)	2.10	0.45 (21)	6.08	6.15 (100)
Traffic	0.17	..	0.06	0.10 (167)	0.87	0.48 (55)	0.50	0.13 (26)	0.64	0.69 (100)	1.21	0.18 (15)	3.45	1.58 (46)

\* Progressive expenditure upto 31 March 2006.

\*\* With respect to Total Quality.

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Scientific aids to investigation	5.37	5.39 (100)	2.00	0.87 (44)	Nil	Nil	4.81	3.88 (81)	3.05	1.22 (40)	6.83	0.77 (11)	22.06	12.14 (55)
Equipment	4.29	2.87 (67)	2.92	2.00 (69)	3.43	3.72 (100)	1.83	0.75 (41)	3.42	2.09 (61)	3.76	1.63 (43)	19.05	13.07 (69)
Training	Nil	0.24	0.50	0.52 (100)	0.75	0.42 (56)	1.98	1.25 (63)	5.45	4.49 (82)	2.07	0.95 (46)	10.75	7.87 (73)
Communication	6.53	4.21 (64)	4.03	2.77 (69)	1.65	2.62 (158)	0.58	2.10 (362)	3.19	4.16 (130)	2.50	0.62 (25)	18.48	16.48 (89)
Computerisation	Nil	0.35	4.75	2.92 (61)	Nil	Nil	..	..	6.30	0.95 (15)	4.00	0.40 (10)	15.15	4.62 (30)
<b>Total</b>	<b>58.57</b>	<b>55.43 (95)</b>	<b>62.23</b>	<b>59.15 (95)</b>	<b>63.00</b>	<b>63.00 (100)</b>	<b>63.00</b>	<b>61.80 (93)</b>	<b>61.65</b>	<b>53.95 (88)</b>	<b>61.51</b>	<b>26.84 (44)</b>	<b>369.96</b>	<b>320.17 (87)</b>