

**TWELFTH KERALA LEGISLATIVE ASSEMBLY**

**COMMITTEE  
ON  
PUBLIC ACCOUNTS  
(2006-2008)**

**THIRTY SEVENTH REPORT**

(Presented on 17th September, 2007)



SECRETARIAT OF THE KERALA LEGISLATURE  
THIRUVANANTHAPURAM  
2007

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**COMMITTEE  
ON  
PUBLIC ACCOUNTS  
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**THIRTY SEVENTH REPORT**

**On**

**Action Taken by Government on the Recommendations contained in the  
Nineteenth Report of the Committee on Public Accounts (1996-98)**

1146/2007.

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COMMITTEE ON PUBLIC ACCOUNTS (2006-2008)

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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 Thirty Seventh Report on Action Taken by Government on the Recommendations contained in the Nineteenth Report of the Committee on Public Accounts (1996-98).

The Committee considered and finalised this report at the meeting held on September 10, 2007.

ARYADAN MUHAMMED,

Thiruvananthapuram,  
17th September, 2007.

*Chairman,*  
*Committee on Public Accounts.*

## **REPORT**

This Report deals with the action taken by Government on the recommendations contained in the 19<sup>th</sup> Report of the Committee on Public Accounts (1996-98).

The 19th Report of the Committee on Public Accounts (1996-98) was presented to the House on December 12, 1997. The Report contained 21 recommendations relating to Forest and Wild Life Department. Government were addressed to furnish the statement of Action Taken on the recommendations contained in the Report on 22nd December, 1997 and the final replies were received from Government on 3-8-2005.

The Committee examined the statements at its meetings held on 14-3-2001, 30-9-2005 and took evidence on 25-8-2003 and was not satisfied with the statements of action taken on the recommendation Nos. 14, 15, 16 & 17 (Para Nos. 33, 34, 35 & 36) and decided to pursue them further. Those recommendations, replies and the further recommendations are included in Chapter I of this Report.

The Committee decided not to pursue further action for the remaining recommendations in the light of the replies furnished by Government. Such recommendations and their replies are incorporated in Chapter II of the Report.

## CHAPTER I

RECOMMENDATIONS IN RESPECT OF WHICH ACTION TAKEN BY  
GOVERNMENT ARE NOT SATISFACTORY AND WHICH REQUIRES  
REITERATION**FOREST AND WILD LIFE DEPARTMENT****Recommendations**

Para Nos. 33 &amp; 34

*(Sl. No. 14, Para No. 33)*

The Committee cannot agree with the action of the department of transferring 26 officials against whom huge amounts were outstanding. Earnest efforts are not seen to have taken to recover the amount by initiating disciplinary action wherever needed even though certain outstanding advances relate to the year 1977-78 and earlier.

*(Sl. No. 15 Para No. 34)*

The Committee recommended that immediate steps should be taken to recover amounts due from officials transferred and details of recovery effected should be intimated to Committee.

**ACTION TAKEN ON PARA Nos. 33 & 34 MISCELLANEOUS ADVANCE**

The amount of Miscellaneous Advance outstanding against the officers as on 31-3-1997 was Rs. 223.34 lakhs. The amount could be reduced to Rs. 122.12 lakhs as on 31-1-2002. The quantum of reduction is Rs. 101.22 lakhs.

1. The Miscellaneous Advance has become nil in 5 divisions as shown below:

- (i) Alappuzha Social Forestry Division.
- (ii) Kannur Territorial Division.
- (iii) Kozhikode Social Forestry Division.
- (iv) Kozhikode Flying Squad Division
- (v) Kozhikode Timber Sales Division.

2. Miscellaneous Advance became nil in 440 cases.

3. Measures like adjustment/admission through the process of reviews of the individual cases of Appeals, recovery from Salaries, voluntary remittance by the Officers, issuance of retrenchment slips by Accountant General, are being

pursued to reduce the amount of Miscellaneous Advance. Periodical reviews are also being held by the Chief Conservator of Forests, to keep the matter alive enabling the Divisional Forest Officers and Conservator of Forests to pursue sustained action to reduce the amount.

#### **FOREST ADVANCE**

1. The amount of Forest Advance outstanding adjustments as on 31-3-1997 was Rs. 263.79 lakhs. The amount could be reduced to Rs. 66.65 lakhs as on 31-1-2002. The quantum of reduction is Rs. 197.14 lakhs.

2. Forest Advance has become nil in the following. 19 divisions:

1. Konni.
2. Palakkad.
3. Chalakkudy.
4. Vazhachal.
5. Nilambur (South)
6. Kannur.
7. Kozhikode.
8. Wayanad (South).
9. Silvicultural Research Division.
10. Punalur Working Plan Division.
11. Alappuzha Social Forestry.
12. Kottayam Social Forestry.
13. Ernakulam Social Forestry.
14. Thrissur Social Forestry.
15. Palakkad Social Forestry.
16. Kozhicode Social Forestry.
17. Kannur Social Forestry.
18. Kalpetta Social Forestry.
19. Malappuram Social Forestry.

3. Periodical reviews are being held by the Chief Conservator of Forests for sustained action to reduce the outstanding forest advance.

4. Forest Advance became nil in 436 cases.

### **STEPS TAKEN TO ADJUST/RECOVER THE ADVANCE**

1. A thorough search has been conducted in the Offices of Forest Divisions including Social Forestry and Wild Life to trace out the old files and vouchers to adjust the Forest Advance outstanding over a long period. Action is being pursued to adjust the long outstanding Forest Advances as per the records thus traced out.

2. Forest Advance in many cases was kept pending for want of fund under certain budget heads. The Accounts rendering officers (the DFOs/ACFs/Wild Life Wardens) have been directed to adjust such advance as admissible, under the related Budget Heads which are presently operational. Action will be taken to secure additional funds, if required, to regularise the excess expenditure, though actual cash payment is not required.

3. Forest Advance in some cases was kept unadjusted for want of sanctioned estimates from the competent authorities. The Drawing and Disbursing Officers (the DFOs/ACFs/Wild Life Wardens) have been directed to secure the sanctioned estimates wherever required and adjust the pending Forest Advance.

4. In some other cases, Forest Advance remains unadjusted for want of the required vouchers, files, since they are with the police in connection with some alleged irregularities, Action is being pursued to secure such files etc. On receipt of these records the outstanding Forest Advance will be settled.

5. Still in a few cases, the Forest Advance remains unsettled since departmental enquiry in connection with disciplinary action for the alleged irregularities is in progress. Such outstanding Forest Advance will be settled on completion of the enquiry and disciplinary action.

### **Further Recommendations on Para Nos. 33 & 34**

The Committee wants to know the present position of the action taken to recover the balance amount of Forest Miscellaneous Advance and the action taken against the delinquent officers and further steps taken to recover the outstanding amount from the retired officers.

### **Recommendations Para No. 35 & 36**

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

It is indeed a pity that the Chief Conservator of Forests (Vigilance) who was appointed to study the problems relating to Miscellaneous Advances failed to submit any report. No valid reason has been adduced for the failure to

submit the report. Discussion of issue in the Senior Officer's Conference does not take away the responsibility of submitting the reports as directed by the department.

*(Sl. No.17 Para No. 36)*

The Committee, therefore, recommend that explanation should be called for from the Chief Conservator of Forests (Vigilance) for the dereliction of duty by not submitting the report on the problem relating to Miscellaneous Advances.

**Action Taken**

*Para Nos. 35 & 36*

The Chief Conservator of Forests (Vigilance) whose explanation was called for the dereliction of duty in having not submitted the report on the problems relating to the Miscellaneous Advance had already retired from service on 31-12-1995.

**Further Recommendation on Para Nos. 35 & 36**

The Committee wanted to be informed about the current position of the preparation of the Study Report on Forest Miscellaneous Advances which was entrusted to the Chief Conservator of Forests (Vigilance) and the Committee wanted to know the current position of the revision of Forest Code.

CHAPTER II

RECOMMENDATIONS WHICH THE COMMITTEE DOES NOT DESIRE TO  
PURSUE IN THE LIGHT OF THE REPLIES RECEIVED  
FROM GOVERNMENT

**FOREST AND WILD LIFE DEPARTMENT**

**Recommendation**

*(Sl. No. 1. Para. No. 7)*

The Committee are at a loss to understand why uniform cloth were not supplied to the protective staff in the respective years itself. Even if the reason attributed by the department of non-availability of sufficient funds is taken for granted, the inefficiency and lapse on the part of the Department in ensuring availability of funds for such routine expenditure is reprehensible.

**Action Taken**

The Department is now cautious to provide sufficient funds in the Annual Budget for payment of uniform allowance regularly to staff and the allowance is being paid regularly as per G. O. (Rt.) No. 32/92/F&WLD dated, 30-3-1992.

**Recommendation**

*(Sl. No. 2 Para No. 8)*

Despite the Commission to provide necessary funds in the budget for the purchase of uniform cloth consecutively for 2 years, the department failed to get allocation of funds in the appropriate time. The Committee are of view that had necessary budget provision been made for the purchase of uniform in the respective years itself, procuring of uniform cloth in bulk for a number of years together could have been avoided. Moreover the Committee also cannot find any logic in supplying uniform cloth due for many years together in a subsequent year.

**Action Taken**

It was decided to provide uniform clothes for previous years based on the request from the Employees Organization. As this is a part of essential facilities to the protective staff, and could not be disbursed when it was due it was decided to distribute the cloth for 2 years together. Now the uniform allowance is paid in cash instead of articles. Therefore such lapses will not recur in future.

**Recommendation**

*(Sl. No. 3 Para No. 9)*

The Committee express dissatisfaction over accepting the tender submitted by a firm which had not fulfilled the contractual obligation on an earlier occasion on the plea that their tender was the lowest.

**Action Taken**

The Department had no knowledge about the default on the part of the firm on the previous occasions because the records were not available at the time of processing of tenders. Repetition of such incidents will be avoided in future.

**Further recommendation**

The Committee wanted to take proper action against the firm.

**Supplementary Action Taken**

The Contractor who had supplied the uniform cloth was a registered one with the Stores Purchase Department and was a supplier of various materials to other departments like Police. As the firm had supplied defective materials during 1986-1989, the cost of materials was recovered and the firm was blacklisted. The Purchase Committee at Government level, which approved this tender was not aware of the problem as the concerned files were with Vigilance Department.

**Recommendations**

*(Sl. No. 4 Para No. 10)*

The Committee also cannot agree with the action of the department of exempting the supplier firm from furnishing security deposit on its request. The Department had thrown away all standards of propriety and overlooked the specific provisions in the Store Purchase Manual which stipulates that security equivalent to 5% of the total value of contract should be obtained from the successful tenderer for all purchases costing not less than Rs. 1000. The Committee therefore recommend that responsibility for the lapse should be fixed and action taken against the erring officials.

**Action Taken**

The firm was exempted from the payment of security deposit based on its request dated, 23-1-1989 in which they informed the Department that they were regular suppliers. The Officer, who dealt with the matter by executing the agreement was Shri G. Mukundan, the then C.C.F (D) and he retired from service on 4-1-1995.

**Further Recommendations**

The Committee recommended that responsibility should be fixed in this regard and action taken.

**Supplementary Action Taken**

In this case, there is no loss to the department. The payments that too partly paid only against the delivered material and there was no advance payment. The contract was for the supply of 57,000 metre of cloth. Even though the security deposit was stipulated under Rule 52, there is a provision under Rule 53 (b) for exempting it from a firm of established repute. The contract is for only one time supply and not for running service. When the firm had requested for exempting from the security, the officer might have exempted as he was keeping 10% as retention money from the payments due. The 10% retention was more safe than the 5% security deposit as prescribed in the Stores Purchase Rules. From this it appears that the exemption of the security deposit was not in violation of the rules and was only in the better interest of Government. The purchasing Officer Sri G. Mukundan, the then Chief Conservator of Forests (Development) had retired in April 1995, who is well known for his sincerity and integrity. He had never done anything in which Government would be put to loss or any other problem. To initiate action against an officer of highest reputation, that too after 8 years of his retirement, for a case where there was no financial loss to Government may not be appreciable.

**Recommendation***(Sl. No. 5 Para No.11)*

The Committee vehemently criticize the way in which the Department had made advance payment for goods supplied without checking and ensuring that the goods supplied conformed to the specifications in the agreement.

**Action Taken**

The payment to the firm was partial, retaining 10% of the value, to avail 2% discount, to safeguard the Government interest. It was never doubted that the quality of the cloth could differ. However, the bad quality material was returned and the value was realised from the supplier firm subsequently.

**Recommendations***(Sl. No. 6, Para No. 12)*

The Committee also recommend that legal action should be initiated against the firm for violation of contractual obligation and steps should be taken to blacklist the firm.

**Action Taken**

The Departmental Purchase Committee met on 30-11-1988 decided that the value of the material not conforming to the specification would be realised from the Company. This was done and the value paid was realised on 5-3-1991.

Another decision was also taken by the Committee to blacklist the supplier. The issue was considered by the Government and orders were issued to stop business dealings with the firm for one year vide letter No. 1594/A3/91/SPD dt. 13-8-1991.

**Recommendations***(Sl. No. 7, Para No. 19)*

This is yet another instance where the Government failed to observe principles, probity and transparency in administrative matters. From the evidence tendered before the Committee as well as from the reply to the audit, the Committee are made to understand that the decision to acquire private land was taken without much forethought and planning. Not only the various vital aspects of the issue were ignored but also pros and cons of the issue was also not scrutinized by the Department. The proposal to acquire the land for the construction of Divisional office and Staff Quarters was forwarded by the Conservator of Forests (Social Forestry), Northern Region along with the consent

of the land owner on the basis of a personal inspection conducted by him. The order for acquisition of the land was passed on getting report from the Conservator that sufficient Government land was not available. It is surprising that the availability of suitable Government land in the district was not explored before acquiring private land. Having large area of forestland in possession, the department should have examined the possibility of getting it free of cost rather than paying huge amount as compensation for one hectare of barren land on the plea that it was situated in the Municipal area. The argument put forwarded for acquiring land in the Municipal area that it was convenience of staff does not appear to be tenable in view of the fact that employees themselves were against constructing the office and staff quarters in the plot as it was inaccessible remote area.

#### **Action Taken**

Shri C. K. Narayanankutty, the then Assistant Conservator of Forests (Social Forestry), Malappuram and Shri M. Govindankutty, Conservator of Forests (Social Forestry), Northern Region, Malappuram are seen jointly held responsible for causing infructutous expenditure of Rs.5,92,803 which was the initial payment given to the party as per the detailed valuation statement. The Forest & Wildlife (A) Department has been requested to initiate action against the retired official Shri C. K. Narayanankutty, the then Assistant Conservator of Forests (Social Forestry), Malappuram. The General Administration (Special. A) Department has been requested to initiate action against retired official Shri M. Govindankutty, the then Chief Conservator of Forests (Social Forestry), Malappuram also taking the advice made by Finance Department vide this Department U.O. Note No. 20725/E3/97/F&WLD of 23-4-05.

#### **Recommendation**

*(Sl. No. 8 Para No. 20)*

The Committee fail to understand the rationale behind moving ahead with the acquisition of land even after the High Powered Committee consisting of Agriculture Production Commissioner and Chief Conservator of Forests had expressed doubt about the suitability of land for construction of office building and staff quarters. Despite the adverse report, the Conservator of Forests, Northern Region moved ahead with the land acquisition proceedings. The Committee could only take this as a deliberate attempt on the part of the Conservator of Forests, Northern Region to justify his earlier stand and to cover up the wrong decision. The Committee cannot agree with the contention of the witness that considering the present land value the purchase turned out to be beneficial, as the department was not venturing into real estate business, especially in view of the non-fulfillment of the objection behind the huge investment.

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**Action Taken**

Shri C. K. Abdul Rahman, the then Tahsildar, LA (General), Malappuram is seen to be responsible for causing infructuous expenditure of Rs. 1,43,800 which was the additional compensation given to the party as per LAR 52/89 Shri P. K. Mohanty, the then District Collector, Malappuram, and Shri K. Sethumadhavan, the then Special Tahsildar (General), Malappuram are jointly seen responsible for causing infructuous expenditure of Rs. 1,72,347 which was given as additional compensation given to the party as per LA 164/91. General Administration (Special.A) Department has been requested to initiate disciplinary action against Shri P. K. Mohanty, the then District Collector, Malappuram. The Commissioner of Land Revenue has been requested to initiate action against Shri T. K. Abdul Rahman, the then Tahsildar vide U.O. Note No. 85303/D3/04/RD dated 10-2-2005 & letter No. 85303/D3/04 of 10-2-2005 from the Revenue Department.

**Recommendation**

*(Sl. No. 9, Para No. 21)*

The Committee therefore recommended that explanation should be called for from the Conservator of Forests, Northern Region for the lapse of not reporting to the Department the availability of sufficient Government land.

**Action Taken**

The then Conservator of Forests (Social Forestry), Northern Region concerned with the issue retired from service and hence there is no scope for insisting his explanation.

**Recommendation**

*(Sl. No. 10, Para No. 22)*

The Committee also are not convinced of the reasons adduced justifying the enhancement of compensation of more than one lakh rupees to the land owner. The land owner has already agreed to surrender the land for the price fixed by the Government. If the Department were earnest and anxious to safeguard the interest of the Government, they ought to have argued strongly against the enhancement of rate. The Department failed to convince the Court of the correct position as is evident from the Statement of Facts submitted before the Court which was furnished to the Committee later.

**Action Taken**

The issue of enhancement of compensation was dealt with by the District Collector, Malappuram and the Forest Department had no statutory power to interfere with the proceedings. As the matter related to the land value, the District Collector has the mandate to take necessary action in this regard. Thus the Forest Department was in no way connected with the issue of litigation related to the compensation.

**Recommendation**

*(Sl. No. 11, Para No. 23)*

The Committee are of the opinion that the Conservator of Forest cannot escape from the primary responsibility of causing an infructuous expenditure of the above 7 lakh of rupees to the department. The Committee recommended that a thorough probe should be conducted in this regard and responsibility for the lapse fixed. The Committee also recommend that the loss should be recovered from the persons concerned and they should be appropriately punished.

**Action Taken**

Shri C. K. Narayanankutty, the then Assistant Conservator of Forests (Social Forestry), Malappuram and Shri M. Govindankutty, Conservator of Forests (Social Forestry), Northern Region, Malappuram are jointly held responsible for causing infructuous expenditure of Rs. 5,92,803 which was the initial payment given to the party as per the detailed valuation statement. The General Administration (Special. A) Department has been requested to initiate action against retired official Shri M. Govindankutty the then Chief Conservator of Forests (Social Forestry), Malappuram as stated already as answer at para 19 of the Recommendation.

**Recommendations**

*(Sl. No. 12, Para No. 31)*

The Committee were astonished to note that there was no system in the Department to ensure that the advance drawn have been utilised properly and to watch the timely settlement of Forest Advances. The delay in submitting vouchers and the non-recovery of amounts disallowed from the vouchers submitted by the disbursing officers over the years has resulted in the accumulation of large sums of money due to Government as Forest and Miscellaneous Advances. The Committee feel that the related provision in the Kerala Forest Code is not exhaustive as it does not contain necessary rules with

regard to the action to be initiated by a Divisional Officer if a disbursing Officer fails to settle the advance drawn by him within the stipulated time. Had it not been brought to light at the instance of Audit, the department could never have recovered substantial portion of the amount. If the time stipulated for the settlement is insufficient as argued by the department they could have taken action to amend the provision on a more realistic basis rather than delaying the recovery on that plea.

#### **Recommendations**

*(Sl. No. 13, Para No. 32)*

The Committee, therefore, recommend that impracticable provision in the Forest Code should be amended suitably in order to expedite the recovery of outstanding amount held up under Forest and Miscellaneous Advance.

#### **Action Taken on Para Nos. 31 & 32**

Kerala Forest Code is under revision. Suitable provision is being incorporated with regard to the action to be taken by a Divisional Officer if a Disbursing Officer fails to settle the advance drawn by him within the stipulated time. In this connection, as far as Forest Advance and Miscellaneous Advance are concerned, convenor system has been proposed as one of the systems for execution of the forestry operations. The convenor system has been operational. According to the convenor system, Forest Advance for forest works is not necessary and it is not issued to the disbursing officers (range officers), since payments in the form of cheques are effected by the Divisional Forest Officers/Assistant Conservator of Forests/Wild life Wardens, to the convenors based on the work bills duly recommended by the Range Officers after execution of the works. Therefore, the question of issuing work advance does not arise and accordingly the situation wherein pendency and unsettlement /recovery of forest advance does not prevail.

#### **Recommendation**

*(Sl. No. 18, Para No. 39)*

The Committee deplore the action of the department of executing an agreement with the supplier firm after placing purchase order by making 90 % of the payment as advance. It was nothing but the negligent attitude of the department in not incorporating sufficient clause in the agreement stipulating refund of money in case of non-supply or delay in supply which resulted in the blocking up funds to the tune of Rs. 10.64 lakhs.

**Action Taken**

Supply order for the purchase of wireless equipment was placed with M/s. Meltron based on DGS&D rate contract on usual terms and conditions. As M/s. Meltron is a Government of Maharashtra undertaking and DGS&D rate contract was also existing 90% payment was made to the firm for a quick delivery, which would be necessary as soon as the frequency requested from Government of India was received. The equipment was to be delivered by the firm as soon as the frequency obtained from Government of India was to be intimated to them. The process of obtaining frequency from Government of India took a long time and consequently delay occurred in intimating the frequency to M/s. Meltron. The firm had subsequently supplied 66 Nos. of sets and accessories for the balance amount at the rates as per DGS & D rates prevailing at the time of the issuing of order. As such Government has not lost any amount out of this delay.

**Recommendation**

*(Sl. No. 19 Para No. 40)*

The Committee cannot understand why the department took two years to arrange for the field survey. Even after knowing the fact that the frequencies to be used in the trans-receiver sets could be determined only after the field survey, the department dragged the conducting of field survey without any valid reasons.

**Action Taken**

The delay in conducting the field survey basically occurred for procedural reasons. Different agencies were involved. First, M/s. Meltron were contacted. There was delay on their part. The Engineering College, Thiruvananthapuram and ultimately M/s. LBS Centre, Thiruvananthapuram were addressed subsequently. This process took longer time than expected which delayed the supply of the wireless sets as well as receipt of license from Government of India.

**Recommendation**

*(Sl. No. 20 Para No. 41)*

The Committee therefore recommend that responsibility for the failure to conduct field survey should be fixed and the concerned officers must be proceeded against.

**Action Taken**

The delay in the field survey occurred basically due to the circumstances under which the Department had to approach different agencies for the survey.

**Recommendation**

*(Sl. No. 21 Para No. 42)*

The Committee also recommend that present position of the trans-receiver sets should be intimated to them.

**Action Taken**

The Trans-receiver sets purchased are part of the overall wireless network of the Department. 2 sets were used in Grassland Afforestation Division and balance 23 in Nilambur North and South Divisions.

During 1988, 25 Nos. of Metron Walkie Talkies had been purchased and they were in use for communication. As time passed, they became unserviceable one by one. These were low-band sets and were operating at the frequency of 73.9 MHz. Now higher band sets at the frequency of 159.9 MHz are being operated. As such the old sets, which are outdated, obsolete and rendered unserviceable, even if repaired, can't be put to use.

Thiruvananthapuram,  
17th September, 2007.

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.	1.16	Forest & Wild Life Department	The Committee wants to know the present position of the action taken to recover the balance amount of Forest Miscellaneous Advance and the action taken against the delinquent officers and further steps taken to recover the outstanding amount from the retired officers.
2.	1.20	„	The Committee wanted to be informed about the current position of the preparation of the study Report on Forest Miscellaneous Advances which was entrusted to the Chief Conservator of Forests (Vigilance) and the Committee wanted to know the current position of the revision of Forest Code.