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TWELFTH KERALA LEGISLATIVE ASSEMBLY

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

FORTY SECOND REPORT

(Presented on 17th September, 2007)



SECRETARIAT OF THE KERALA LEGISLATURE
THIRUVANANTHAPURAM
2007

TWELFTH KERALA LEGISLATIVE ASSEMBLY

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On

**Paragraphs relating to Revenue Department, contained in the Reports of the
Comptroller and Auditor General of India for the years ended 31st March
1995 No. 3 (Civil) 31st March 1996 No. 3 (Civil), 31st March 1997
No. 3 (Civil), 31st March 2000 (Civil), 31st March 2001 (Civil)
31st March 2002 (Civil) and 31st March 2003 (Civil).**

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COMMITTEE ON PUBLIC ACCOUNTS (2006-2008)

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Shri K. Gireesa Kumar, Joint Secretary
Smt. A. Achamma, Under Secretary

INTRODUCTION

I, the Chairman, Committee on Public Accounts, having been authorised by the Committee to present this Report on their behalf, present the Forty Second Report on paragraphs relating to Revenue Department contained in the Report of the Comptroller and Auditor General of India for the years ended 31st March 1995 No. 3 (Civil), 31st March 1996 No. 3 (Civil) 31st March 1997 No. 3 (Civil), 31st March 2000 (Civil), 31st March 2001 (Civil), 31st March 2002 (Civil) and 31st March 2003 (Civil).

The Report of the Comptroller and Auditor General of India for the years ended 31st March 1995 No. 3 (Civil), 31st March 1996 No. 3 (Civil) 31st March 1997 No. 3 (Civil), 31st March 2000 (Civil), 31st March 2001 (Civil), 31st March 2002 (Civil) and 31st March 2003 (Civil) were laid on the Table of the House on March 19, 1996 March 24, 1997 April 23, 1998 July 2, 2001 March 15, 2002 July 8, 2003 and June 28, 2004 respectively.

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

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

ARYADAN MUHAMMED,

Thiruvananthapuram,
17th September, 2007.

*Chairman,
Committee on Public Accounts.*

Report
REVENUE DEPARTMENT

AUDIT PARAGRAPH:

Diversion of funds :

In connection with the flash flood in October 1992, Government accorded permission in November 1992 to each District Collector to take up works costing up to Rs. 5 lakhs at his discretion to restore the damages caused to public properties due to the floods and also to use up to Rs. 2 lakhs on expenditure in the Collectorate in connection with the floods.

Test-check of records between May 1993 and March 1994 relating to the utilisation of these funds in 9 Collectorates revealed that large amounts were spent for purposes not related to the flood. The expenditure included purchase of car, furniture, out – board engines, construction of guard room, vehicle shed, cattle shed, office building etc. and for payment of charges of fuel, telephone, electricity and stationery.

The details of diversion of funds totalling Rs. 24.04 lakhs in 9 Collectorates are shown in Appendix III.

The diversion of funds earmarked for restoration of public properties and expenditure in the Collectorates in connection with the flood, for activities not related to the flood and for regular office expenses was irregular and resulted in depriving the public of the benefit of relief measures.

The matter was referred to Government in September 1994; reply has not been received (September 1995).

[Paragraph 3.15—Contained in the Report of the Comptroller and Auditor General for the year ended 31st March 1995 No. 3 (Civil).]

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

The Additional Chief Secretary in charge of Revenue Department informed the Committee that in order to facilitate quick calamity relief, ie. to reach the site, and for communication, vehicles and other infrastructure were needed. Hence the expenditure of Rs. 24.04 lakhs incurred by the 9 collectorates could not be termed as unauthorized diversion of funds. As in any other project expenditure 10-15% of the total allocation could be utilized for overhead expenses like office expenses telephone, vehicles, stationery and even for extra man power.

2. The Committee pointed out that the diversion of funds was not only for purchase of vehicles and fuel but also for constructing office building, guard rooms, cattle shed and vehicle shed. The Committee observed that mobility was essential for carrying out relief operations. But the expenditure incurred on other purposes ie, construction of cattle sheds, vehicle sheds, guard rooms, office buildings etc. was clear diversion of funds which was highly irregular.

3. The Additional Chief Secretary submitted before the Committee that such diversions had been strictly curbed now.

Conclusions/Recommendations

4. **Even though the Committee agree with the contention of the Department, that mobility was essential for carrying out relief operations, the Committee views seriously the irregularity of utilizing the fund for construction of vehicle sheds, guard rooms, office buildings etc. The Committee finds that there is a clear diversion of funds and wishes to cite this as a clear example of mismanagement and subversion of specific guidelines by Government officers. The Committee, notes with utter dismay that no action was taken against the delinquent officers even after a period of more than 12 years. The Committee does not desire to recommend for disciplinary actions against the officers who had diverted the funds wilfully since the matter has lost its importance after a lapse of such a long time. But at the same time it is of the opinion that the Government should take effective steps to avoid such diversion of funds in future.**

AUDIT PARAGRAPH:

Avoidable expenditure on payment of interest:

In a judgement dated 17th December 1987, the Sub Court, Ernakulam directed the Government to pay additional compensation amounting to Rs. 10.66 lakhs to three persons whose 64.57 acres of land had been acquired by Government in May 1982 for a playing ground for St. Albert's College, Ernakulam. The amount was paid after a lapse of 71 months in November 1993. Interest at the rate of 9 per cent for the first year from the date of acquisition and 15 per cent thereafter on the decree amount of Rs. 10.66 lakhs working out to Rs.16.13 lakhs from May 1982 to 31st October 1992 had been paid. The additional commitment by way of interest from December 1987 to October 1992 due to delayed payment of the decreed amount worked out to Rs.7.72 lakhs. The net loss to Government by taking into account the difference in the interest on ways and means advance (11 per cent) and interest paid (15 per cent), was Rs. 2.06 lakhs. Paucity of funds was the reason given for not making prompt

payment of the decretal amount. The financial rules of the State Government, however, provided that in no case should inevitable payments be delayed. Thus delaying payment and inviting interest liability were in violation of the financial rules.

The matter was referred to Government in February 1996; reply had not been received (August 1996).

[Paragraph 3.16—Contained in the Report of the Comptroller and Audit General for the year ended 31st March 1996 No. 3 (Civil)].

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

5. The Additional Chief Secretary, informed the Committee that interest had to be paid to the owners of the land which was acquired because there was delay in releasing the compensation decreed by the Court. He admitted that there was delay on the part of the District Collector in moving for supplementary grant and also at Government level in sanctioning it. The proposal for SDG was returned twice by the Finance Department stating that the matter would be considered later as it was not the appropriate time to move for SDG. At that time there was severe ways and means problems and hence it may have been thought that paying interest would not be a problem.

6. The Additional Chief Secretary, further informed the Committee that in order to avoid such instances in future and to avoid any loss of money to the State exchequer on account of payment of interest and attachment of payment Government have formulated certain guidelines in satisfaction of the court decrees in L.A. cases. Accordingly Finance Department had provided, from the year 1996-97 onwards, two different heads of account wherein sufficient funds are provided.

7. The Committee noted that there was clear lapse on the part of the D.C in moving SDG in time to obtain the funds for paying compensation as per the decree of the court which had necessitated the payment of interest to the tune of Rs. 16.13 lakhs.

Conclusions/Recommendations

8. The Committee understands that if necessary proposals for supplementary demands for grants were moved by the District Collector in time, then the excess amount by way of interest to the tune of Rs. 16.13 lakhs could have been saved. The Committee views this as a serious lapse on the part of the District Collector who failed to take necessary steps for the prompt

payment of the decretal amount. The Committee also notes that the District Collector did not forward the details required in the matter by the Finance Department inspite of repeated reminders. Hence the Committee demands the Department to intimate the action that has been taken against the officials responsible for the serious lapse and desires to know whether the excess amount has been recovered from the delinquent officials.

AUDIT PARAGRAPH:

Irregular appropriation of receipts to meet expenditure :

Indian Telephone Industries (ITI) Palakkad, a Government of India undertaking, placed (March 1987) Rs. 70.50 lakh with District Collector (DC), Palakkad for meeting expenditure on establishment charges in connection with the acquisition of land at Yakkara. The amount was initially deposited (March 1987) in State Bank of Travancore and subsequently transferred (July 1987) to Treasury Public account (TP account).

The deposit had earned an interest of Rs. 16.19 lakh till March 1994. No interest was permissible thereafter as per Government order. The DC, Palakkad utilised Rs.13.46 lakh of the interest for purchase of vehicles, spare parts and repair charges between January 1996 and February 1997 with the approval (January 1996) of Secretary, Board of Revenue, Thiruvananthapuram. As the interest had accrued on the deposit meant for establishment charges of Land Acquisition staff, it should have been credited to Government account and not utilized for purchase of vehicles, etc. Moreover, the expenditure was without the vote of legislature and sanction of Government and was therefore irregular.

The balance interest of Rs.2.73 lakh was remaining in the TP account (October 1997).

The matter was referred to Government in July 1997; reply had not been received (October 1997)

[Paragraph 3.10—Contained in the Report of the Comptroller and Auditor General for the year ended 31st March 1997 No. 3 (Civil)].

9. The Committee pointed out that Government had not furnished the statement showing remedial measures on the Para. The Additional Chief Secretary stated that the reply would be furnished within 3 days.

10. To a question of the Committee as to whether the purchase of vehicles utilizing the interest earned out of the deposit of Rs. 70.40 lakh was authorized or proper and regular, the Additional Chief Secretary admitted that the purchase was unauthorized and hence irregular.

11. The Committee enquired whether the action of the District Collector was later ratified. The witness answered that the Board of Revenue had ratified the action of the Collector. He added that it should have been ratified by the Government but so far it had not been done. The Committee recommended that as the purchase was irregular, Government should ratify the same at the earliest.

Conclusion/Recommendation

12. From the evidence tendered before the Committee, it is seen that the purchase of vehicles, spare parts and repair charges by the District Collector, Palakkad using the interest on the deposit meant for establishment charges of Land Acquisition is highly irregular. The Committee understands that the ratification of the above action by the Board of Revenue is not sufficient and hence recommends that necessary steps be taken to get the action ratified by the Government without any further delay.

AUDIT PARAGRAPH:

Avoidable expenditure on interest on electricity charges :

The procedure laid down in Kerala Financial Code (KFC) for payment of electricity charges of buildings occupied by more than one office was revised by Government in July 1982. According to the revised procedure, electricity charges for civil stations would be paid by the concerned District Collectors (DCs) for which necessary funds would be provided by Finance Department by reduction in the budget provision of occupying departments. The Revenue Department was reluctant to follow the revised procedure on the plea that a formal amendment to KFC had not been issued. Meanwhile, the electricity charges for civil stations at Ernakulam and Thrissur remained unpaid from 1985 and 1989 respectively and Kerala State Electricity Board (KSEB) disconnected the power supply to the civil station, Thrissur in November 1995 and issued (December 1995) disconnection notice to civil station Ernakulam. Between March 1995 and March 1997, Rs. 46.12 lakh were remitted to the KSEB by DC, Ernakulam (Rs. 28.53 lakh) and DC, Thrissur (Rs. 17.59 lakh) against the total demand of Rs. 50.53 lakh, which included Rs. 22.20 lakh as interest for the late payment.

Failure of the Revenue Department in ensuring the payment of electricity charges as per revised order of the Government in July 1982 led to accumulation of arrears of electricity charges from 1985 onwards and avoidable payment of interest of Rs. 22.20 lakh.

Government (Revenue Department) stated (September 1997) that payment of electricity charges was not made in the absence of amendment to KFC. However, the fact remained that payment with interest was later made by

Revenue Department even though the formal amendment to KFC had still not been made (September 1997).

[Paragraph 3.11—Contained in the Report of the Comptroller and Audit General for the year ended 31st March 1997 No. 3 (Civil)].

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

13. The Additional Chief Secretary stated that as per the relevant rules in the Kerala Financial Code and Kerala Treasury Code the electricity charges incurred by Civil Stations were to be paid by the Executive Engineer, (Buildings) Public Works Department. But in 1982 Public Works Department issued an order [G.O. (Ms.) No. 108/82/PW. dated 27-7-1982] stipulating that the charges incurred on electricity and water by the Civil Stations should be paid by the concerned District Collectors from contingencies (office expenses). Since the rules had not been amended the Revenue Department did not agree to the Government Order issued by Public Works Department and issued a Government Order stating that the above charges were to be remitted by the concerned Executive Engineer (Buildings) Public Works Department.

14. The Committee observed that the dispute regarding the payment of electricity charges was going on for 11 years ie. from 1982-1993. Meanwhile in one of the Collectorates viz. District Collectorate, Thrissur supply of electric connection was disconnected and in the other Collectorate ie., District Collectorate, Ernakulam notice for disconnection was issued. The Committee wanted to know why action was not taken at Government level for resolving this dispute. Had Government stepped in earlier and taken a decision in the matter the embarrassing situation of disconnection and unnecessary payment of interest on belated remittance of electricity charges could have been avoided. The Committee asked the witness to clarify as to who was responsible for the stalemate. The witness stated that had the two collectors shown more initiative such a situation could have been avoided.

Conclusions/Recommendations

15. The Committee finds that the reluctance on the part of the Revenue Department in following the revised procedure laid down by Public Works Department in Government Order dated 27-7-1982 had led to accumulation of arrears of electricity charges from 1985 onward and resulted in an avoidable payment of interest of Rs. 22.20 lakh. The Committee notes with strong dissatisfaction the fact that the dispute between two Departments had led to delayed remittance of electricity charges and expresses utter disappointment on

the inaction shown by the Government in resolving the dispute. Hence the Committee opines that whenever a dispute arises between two or more Departments, the Government should show a more constructive role on its part to play and actively interfere in the dispute to resolve the crisis and find an amicable solution. In this regard, the Committee would like to know whether a formal amendment has been made to the Kerala Financial Code in the light of the Government Order dated 27-7-1982.

AUDIT PARAGRAPH:

Idle outlay on a project :

Special Tahasildar, Land Acquisition (LAO), PWD, Thiruvananthapuram received Rs. 1.50 crore between April 1996 and November 1996 from Public Works Department (PWD) for acquisition of 10.5910 hectares of land for construction of Saddle dam for the Vamanapuram Irrigation Project in Vithura village in Thiruvananthapuram district. LAO passed awards for Rs. 1.37 crore (between March 1996 and November 1996) for acquiring the land.

Out of 10.5910 hectares of land acquired, LAO took over 5.3365 hectares of land and handed these over to PWD (1.3360 hectares in March 1996 and 4.0005 hectares in November 1996) after making payment of Rs. 66.78 lakh to the land owners. The balance 5.2545 hectares of land could not be taken over by Revenue Authorities even after a lapse of more than three years as the land owners and other local villagers were not willing to hand over possession and physically obstructed the entry of Government staff on the acquired land.

As a result, Government could not take possession of nearly half of the acquired land. Out of Rs. 1.50 crore deposited by the PWD with the LAO, Rs. 83.30 lakh still remains blocked in Revenue Deposit (April 2000). No effective action has been taken by Government to settle the dispute with the local people and consequently the expenditure of Rs. 0.67 crore on land acquisition remained unfruitful.

The matter was referred to Government in May 2000; reply has not been received (November 2000).

[Paragraph 3.22—Contained in the Report of the Comptroller and Auditor General for the year ended 31st March 2000 (Civil)].

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

16. The Committee wanted to know the present position of the Vamanapuram Irrigation Project for which land acquisition was done by Revenue Department. The Additional Chief Secretary, informed the Committee that the

construction of the dam could not be proceeded with due to the stiff resistance from the local people. The area was a tribal settlement. A number of meetings were held at Government level for facilitating the execution of the project. But none had been fruitful. The project itself is at an abandoned stage.

17. The Committee enquired whether the Irrigation Department had taken over the 5.25 hectares of land acquired. The witness answered in the affirmative and stated that the land was under the possession of Executive Engineer. He added that altogether there were 26 L.A cases and out of this 17 had been settled and the land was taken possession of. The remaining 9 cases had not been settled so far.

18. The Additional Chief Secretary suggested that Government may seek avenue for productive utilisation of the land acquired so far.

Conclusions/Recommendations

19. The Committee was informed that the construction of the dam could not be proceeded with, due to stiff resistance from the local people. Even though a series of meetings to settle the issue were held, none proved to be fruitful. The Committee was also informed that the project itself is in a stage of abandonment. The Committee notes with grave concern that the Irrigation and Revenue Departments had failed miserably in conducting proper investigation, resulting in the abandonment of the project midway and causing lapse of public money. Such irresponsible attitude of the Government Departments in arranging proposals without sufficient investigation cannot be permitted. The Committee desires to know whether the Department had taken any action for the productive utilization of the land acquired so far. The Committee would also like to be informed of the present position of the remaining 9 land acquisition cases pending settlement.

AUDIT PARAGRAPH

Failure of a scheme for rehabilitation of persons engaged in illicit distillation.

Government of Kerala accorded (December 1993) sanction for the purchase of land for house sites for rehabilitation of fishermen previously engaged in illicit distillation in Pozhiyoor area in Thiruvananthapuram District. Rupees 34.08 lakh provided for this purpose was drawn by the District Collector (DC) Thiruvananthapuram in March 1994 and credited to a TP account held by him. The housing scheme envisaged distribution of 4 cents of land to each of the 426 beneficiaries identified under the house sites scheme being operated by Revenue Department. The land for the purpose was to be purchased from private parties at a cost of Rs. 2000 per cent.

A scrutiny of the records of the DC, Thiruvananthapuram revealed (July 2000) that out of 3.24 ha. of land required, the DC could purchase 1.61 ha. of land as of March 1997 at a cost of Rs. 15.87 lakh. The balance of Rs. 18.21 lakh (53 percent) was lying unutilised in the TP account of the DC (February 2001). However, the land already purchased had not been distributed to the beneficiaries as of February 2001.

Government provided funds for the scheme by obtaining supplementary grant during 1993-94 for providing speedy relief. However even seven years after the funds were drawn, the full extent of land was not purchased and even the land purchased was not allotted to the beneficiaries. Thus the objective of the scheme to provide speedy relief and assistance to the poor people who had lost their occupation of illicit distillation of liquor failed completely.

The matter was referred to Government in February 2001. No reply was received (October 2001).

[Paragraph 3.19—Contained in the Report of the Comptroller and Auditor General for the year ended 31 March 2001 (Civil)].

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

20. The Additional Chief Secretary submitted that the scheme could not be stated to be a complete failure. Out of the 426 persons, land to the extent of 4 cents each was allotted to 159 persons. Since the land identified for rehabilitation of the remaining persons was not accessible the beneficiaries refused to accept it. Hence Rs. 18.21 lakh set apart for the purpose was remitted back to the Treasury and the scheme was wound up.

Conclusion/Recommendation

21. No comments.

AUDIT PARAGRAPH

Unauthorised diversion of funds :

With a view to providing speedy relief to those who lost their households in South West Monsoon 1997, Government decided (August 1997) to link up the housing assistance provided by the Revenue Department to the victims of natural calamities with the “Maithri Bhavana Padhathi” implemented by Kerala State Housing Board (KSHB).

Accordingly, the District Collectors were directed (October 1997) by Government (Housing Department) to remit Rs. 11,600 per house from Calamity 1145/2007.

Relief Fund (CRF) to KSHB so as to enable KSHB to release Rs. 28,000 per house as loan to the said victims. The one time deposit made by the Revenue Department and the interest accrued on it would take care of the repayment of loan spread over 158 monthly instalments. In November 1997, Government modified the instructions and directed all District Collectors to deposit with KSHB Rs. 12,600 per house from the CRF before 15th November 1997. This one time scheme was not extended beyond 1997-98.

Test check (March 2000) of records of Taluk Office, Udumbanchola in Idukki District revealed that the Tahsildar, Udumbanchola remitted Rs. 92.25 lakh (Rs. 53.13 lakh in 1998-99 and Rs. 39.12 lakh in 1999-2000) from CRF to KSHB, Kattappana for construction of 738 houses (425 houses during 1998-99 and 313 houses during 1999-2000) under “Maithri Bhavana Padhathi”, though the scheme was applicable only for the year 1997-98. There were no orders of Government extending the scheme and permitting deposit of funds provided for Calamity Relief Fund during these years with KSHB.

Thus, the remittance of Rs. 92.25 lakh from CRF to KSHB by the Tahsildar was unauthorised and amounted to irregular diversion of Calamity Relief Funds without sanction of Government.

The above matter was referred to Government in June 2001; reply has not been received (October 2001).

[Paragraph 3.20—Contained in the Report of the Comptroller and Auditor General for the year ended 31st March 2001 (Civil)].

22. The Additional Chief Secretary informed the Committee that the fact was that the funds earmarked for housing for the flood affected victims was utilised fully for the purpose. But the only deviation was that, instead of giving the funds directly to the beneficiaries it was routed through the Maithri Housing Scheme.

23. The Committee wanted to know whether the action of the Tahasildar was ratified by Government subsequently. The witness answered in the negative and assured the Committee that action would be taken immediately to ratify the same. The Committee recommended that urgent action to ratify the action of the Tahasildar should be taken.

Conclusions/Recommendations

24. The Committee is convinced that the funds earmarked for housing the flood affected victims were fully utilised for the purpose through the Maithri Housing Scheme. But the Committee finds that remittance of Rs. 92.25 lakh

from Calamity Relief Fund to KSHB by the Tahsildar, Udumbanchola was an unauthorised action and hence be ratified. The Committee recommends that urgent action be taken by the Government to ratify the action of the Tahsildar without any further delay.

AUDIT PARAGRAPH

Mechanism of Land Acquisition and its subsequent allotment:

Introduction

Acquisition of land for public purposes in the State is governed by the Land Acquisition Act 1894 (Central Act 1 of 1894) as amended in 1984 and Kerala Land Acquisition Rules, 1990. Commissioner of Land Revenue is in overall charge of land acquisition. District Collectors and Tahsildars exercise statutory powers as Land Acquisition Officers (LAOs). There were 87 Land Acquisition Offices in the State as of March 2002.

A review of acquisitions of land and its subsequent allotment to the concerned department was conducted (December 2001—April 2002) by test check of records for the period from 1997-2002 in Commissionerate of Land Revenue, 4 Collectorates*, 22 land acquisition offices, the offices of Kerala State Housing Board, Kerala Industrial Infrastructure Development Corporation and Agriculture (PPM Cell) Department. Important audit findings are discussed in the succeeding paragraphs.

Non adjustment of decretal payments in Government Accounts

Expenditure on acquisition of land (cost of land) is to be met out of advance deposits made by the departments/institutions with the LAOs. For additional funds a debit is made to the major head '2075 Miscellaneous General Services' and the debit passed on to the Government departments and recovered in cash in respect of other institutions. In cases of appeal against court decrees for compensation the amount is deposited in court by initially debiting the suspense head 8674-101 to be cleared on disposal of the appeal by the court. It was seen that as of March 2002, Rs. 17.63 crore was due from departments and 40.35 crore remained unadjusted/unrecovered from court deposits for the last six years.

No effective action had been taken by the Revenue and Finance Departments to adjust the expenditure against the concerned departments or recover amounts due from the institutions. This resulted in understating the expenditure of the concerned departments/projects in Government Accounts. Secretary to Government, Revenue Department stated (September 2002) that

* Ernakulam, Kannur, Kollam, Thiruvananthapuram.

details of these payments have been sent to Finance Department and concerned Administrative departments for further action.

Non-maintenance of consolidated details on Land Acquisition

Year-wise details regarding the number of requisitions received, LA proceedings initiated and completed, awards passed, extent of land acquired and compensation paid for the acquired land etc., for the whole State was not available with the Commissioner of Land Revenue. It was stated that the information was being collected from the various land acquisition offices through district collectors.

However, the details with regard to the number of awards passed and area of land acquired furnished by the Department for 13 out of 14 districts are given in Appendix IV.

Blocking of funds on land acquired for a private company Requisition for acquisition of 176 acres of land in Kannur Taluk for setting up of a 500 MW Power Plant was submitted by Kannur Power Project, a Private Company in October 1995. Secretary, Power Department ordered (July 1996) Kerala Industrial Infrastructure Development Corporation Ltd. (KINFRA) to initiate steps for the acquisition of the land. Government also ordered in November 1997 that KINFRA should proceed with the acquisition only after executing an agreement with the company and the company would deposit the entire cost of acquisition before passing the award. The LAO passed award in June 2000 for Rs. 3.25 crore. However, the Power Company did not pay the money and Government sanctioned (May 2000) Rs. 3.25 crore to the LAO for passing the award. KINFRA also remitted the establishment charges of Rs. 61.58 lakh to the Revenue Department.

Even though the land was taken possession by KINFRA in July 2000, the Company was yet to remit the amount (October 2002) and the project has been abandoned. The injudicious relaxation granted by Government to the private company led to blocking of Rs 3.87 crore. Secretary to Government, Industries Department stated (October 2002) that as the power project could not be allowed to languish, Government was forced to relax the rules.

Excess expenditure on acquisition of land Under section 4(1) of the LA Act when land is acquired for public purposes, a notification to that effect has to be published in the official gazette and in two dailies and also pasted at a convenient place in that locality. According to the Act, the last of the dates of publications would be the basis for annual enhancement of market value on the land at 12 per cent and was payable from that date till the date of award or

possession of the land whichever was earlier. It was seen that in 8 land acquisition offices, date of notification was not correctly reckoned by the Special Tahsildars resulting in excess compensation of Rs.10.09lakh in 21 cases (Appendix V).

Secretary to Government, Revenue Department stated (September 2002) that instructions have been issued to District Collectors to follow the method stipulated in the Act.

Alienation of acquired land

For setting up of Kerala Special Refractories Limited (KSRL), a State Undertaking, 12.03 hectares of land was acquired at Perumon, Kollam during March 1998 and February 1989. Total compensation paid (March 1988 and February 1989) to the landowners by KSRL as per the awards was Rs.1.05 crore. Further amounts of Rs. 1.04 crore were paid during October 1996 to November 2001 by Special Tahsildar, LA I, Kollam by debiting the suspense head of account for deposit in connection with court decrees. Infrastructure development was taken up by the company at a cost of Rs. 31.53 lakh. However the company was under liquidation from March 1996 and the land was idling for more than 13 years. Government, in June 2000 ordered transfer of the land to the Co-operative Academy of Professional Education, Trivandrum to establish an Engineering College and to the Centre for Development of Coir Technology for setting up Hitech Coir Park. However the necessary agreements with KSRL had not been executed so far (September 2002) and no amount had been realised towards land value.

Locking up of Government money for five years

Director of Industries and Commerce (DIC) disbursed (March 1997) Rs. 1.23 crore to District Collector (DC), Kozhicode for negotiated purchase of 20.43 acres of land at Thamarassery in Kozhikode District identified by the State Level Committee (SLC) for setting up instructional areas/plots/estate. The DC deposited (March 1997) the amount in work deposit account in the Treasury.

As the price of Rs. 3000 per Cent offered by DC during negotiations was not accepted by the Land owners, the DIC proposed (June 1997) acquisition of land invoking the provisions of KLA Act or arrange transfer of 42.28 acres of revenue land at Mavoor as an alternate site. The DC had confirmed the availability of the revenue land at Mavoor in June 1997 and again in October 1998. However on receipt of transfer application from the department the DC retracted (November 1999) from the earlier stand and reported to DIC that no revenue land was available at Mavoor for transfer. In April 2001 Government

directed DC to proceed with the acquisition of land at Thamarassery invoking provisions of KLA Act. However the land had not been acquired as of March 2002.

Thus due to administrative deficiencies and delays, Rs 1.23 crore released in March 1997 remain blocked in deposit accounts for over 5 years and also led to delay in setting up the Industrial Area in Kozhikode.

Government confirmed the facts and stated (July 2002) that DIC had sanctioned and released funds with good intention. But other than narrating the events causing the delay no concrete steps have been taken by Government to use the funds lying in the deposit account for the intended purpose.

Litigation activities relating to land acquisition

(i) According to Section 18 of LA Act, if any person from whom land was acquired had grievance on the amount of compensation, he may within six weeks from the date of award, require the LA Officer, to refer the matter to the court. As per Section 28 of the Act, interest at 9 per cent for one year and at 15 per cent for the remaining period was payable from the date of taking possession of the land to the date of payment of the enhanced compensation, if any, ordered by the court. In 24 cases test-checked in 2 LAOs delays ranging from 2 to 39 months over and above the prescribed period of 6 months was noticed in referring the matter to court by the LA Officers. The avoidable interest for the period of delay on the enhanced compensation ordered by Court worked out to Rs. 6.89 lakh as shown in Appendix VI.

Details regarding dates of reference application, dates of filing reference to court, etc., were not maintained in other LAOs test checked.

Scrutiny revealed that in 58 cases in 4 LAOs there were delays ranging from 11 to 81 months in remitting the enhanced compensation ordered by the court resulting in avoidable payment of interest of Rs. 17.32 lakh as shown in Appendix VII. This was mainly due to delay in obtaining the copies of decrees by the Government pleaders and consequent delay in obtaining required funds from the requisitioning departments by the LAOs.

Secretary to Government, Revenue Department stated (September 2002) that directions had been issued to District Collectors and LAOs to avoid such delays in future.

(ii) A test check in Kollam and Ernakulam Districts revealed that out of 2226 LA cases decided by lower courts during 1997-2002, only 358 cases (16.08 per cent) went in favour of Government. Similarly out of 139 appeal cases decided by the High Court during the period none was in favour of Government.

Deputy Collector (Land Acquisition) Ernakulam attributed such low success percentage to (a) failure to adduce evidences in favour of Government at the time of hearing, (b) appointment of Government pleaders on temporary and contract basis and (c) lack of proper communication between the LAOs and Government pleaders.

Man power management

Details of Land acquisition units and staff engaged in 13 out of 14 districts during 1997-2002 are given in appendix VIII.

(i) Special LA units continuing beyond permissible period

Special Secretary to Government, Revenue Department ordered (June 1999) that the Special Land Acquisition units, sanctioned exclusively for any requisitioning authority should be allowed to continue for one year after handing over of the land. Further continuance of such special LA units was to be assessed by a working group consisting of District Collector, representatives of the Commissioner of Land Revenue, concerned requisitioning authority, Revenue Department and Finance Department. This order was issued with a view to avoid loss to State exchequer by way of salary and allowances to the staff of the LA units.

However, the Special Tahsildar, LA (NH) Tirur in Malappuram District who handed over the land to the NH authority in April 1997 was functioning even as of March 2002 though the office should have been closed by June 1999. Establishment charges of Rs 17.56 lakh incurred in respect of the unit from July 1999 to March 2002 was avoidable.

Secretary to Government, Revenue Department stated (September 2002) that the office of the Special Tahsildar was relocated and brought under the control of Director of LA for Road project as per Government orders in July 2002.

(ii) Cost of establishment pending collection

The cost of establishment of staff of LA Offices created exclusively for acquisition of land for Local Bodies, Quasi Government Institutions, Boards etc. was recoverable from them. When the work of land acquisition was assigned to regular LA units establishment charges recoverable was at 10 per cent till June 1999 and 20 per cent thereafter of the amount of compensation awarded by the LAO. It was seen that as of 31 March 2002, Rs. 10.01 crore was pending realisation from 23 local bodies, Quasi-Government Institutions, Boards etc. for the period 1988-2002 (Appendix IX)

[Paragraph 3.7—Contained in the Report of the Comptroller & Auditor General for the year ended 31 March 2002 (Civil)].

25. Regarding non-adjustment of decretal payments in Government Accounts, the Additional Chief Secretary informed the Committee that earlier the decretal amount had to be realised from the land requisitioning authorities and then remitted to the Court. At present the system had been changed and the collectors pass the award only after assuring that the compensation amount is ready for payment.

26. The Committee pointed out that Rs. 17.63 crores was pending collection from the various departments/bodies towards decretal amount. The Committee wanted to be furnished with the details regarding the present position in collection of arrears.

27. Regarding the observation in the Audit paragraph on non-maintenance of consolidated details of land acquisition the Additional Chief Secretary stated that at present the details were being maintained and the Land Revenue Commissioner was conducting monthly reviews.

28. To a question of the Committee whether there was any M.O.U. or agreement between KINFRA and the Kannur Power Project before KINFRA started acquisition of land for the latter for setting up a power project the witness stated that M.O.U. was there but no agreement had been executed.

29. The Committee observed that in the absence of an agreement KINFRA should not have gone in for land acquisition. The Additional Chief Secretary informed the Committee that as a promotional agency KINFRA was acquiring land throughout the State for starting industries and it was their duty to provide infrastructure including land to prospective industrialists. He added that there was no loss in the deal even though the land is lying idle since the cost of land had increased four times. Proposals for utilisation of the land had come up. Intensive infrastructure development for textiles is being proposed there. Since LNG was available from Mangalore there was also a chance of power project being started there. The Committee accepted the explanation of the witness.

30. The Committee brought to the notice of the witness that the statement showing remedial action taken by Government on the audit observation regarding excess expenditure on acquisition of land had not been furnished to it. The witness agreed to furnish the reply within one week. The Additional Chief Secretary, Revenue Department stated that details regarding 10 cases out of 21 cases relating to Palakkad District had been received. The reason stated by them for the excess payment was that 4 (1) notification was published in the gazette on 16-8-1994, in news papers on September 1994 and at the place of acquisition on 6-10-1994. Hence the price based for the valuation of the land should have been the one in the document registered just before 6-10-1994. But

the price taken for valuation was the one prevalent in 1992. It was pointed out that between 6-8-1994 i.e., the date of gazette notification and 6-10-1994 i.e., the date of publication of the intention of acquisition land value in the area had shot up and that registration was done for much higher price. Hence by adopting the price of 1992 and fixing the value at 12% above as was done in the instant cases was beneficial to Government. Otherwise higher price and compensation should have been paid. The Additional Chief Secretary added that the value of documents registered prior to three years before the date of last notification had to be taken for valuation. Hence the exact date of publication did not have much sanctity.

31. The Committee pointed out that in the instant cases even though the Committee was not recommending for fixing responsibility, in future the department should strictly adhere to the rules and see that such instances were not repeated.

32. In answer to a question of the Committee regarding the audit observation on alienation of acquired land, the Additional Chief Secretary informed the Committee that the case related to the Kerala Special Refractories Limited, Perumon, Kollam for which land was acquired. But the factory could not be started as envisaged. Hence the question of utilisation of the land came up. On a common decision arrived at as per the request of the people's representatives of the area some land was allotted to IHRD for starting Engineering College and the balance land was given to C-DOCT. The problem was that the beneficiary bodies were not willing to pay the cost of the land. The witness added that Engineering College had started functioning there. The Committee decided to drop further comments on this issue.

33. Regarding the audit observation on locking up of Government money for five years, the Additional Chief Secretary informed the Committee that land had not been acquired so far. The Committee pointed out that Finance Department had frozen all T.P. accounts and enquired whether the money had been lost to the Industries Department. The Additional Chief Secretary was not able to answer the question and promised that he would check the matter and give a reply to the Committee.

34. The Committee wanted to know whether any action had been taken against the land Acquisition officers for the delay in referring the matter of disputes in acquisition of land to the Court. The Additional Secretary, Revenue Department stated that the report of the Kollam Collector in the matter had been received wherein he had admitted that there was delay on the part of the LAOs' in referring the LA cases to Court and that the audit observation was correct.

He added that it was stated that the delay was purely administrative in nature. According to him the LAOs' had no other choice but to refer the cases to the Court if the party demanded so.

35. The Additional Chief Secretary informed the Committee that instructions had been issued in September 2002 to all concerned to strictly avoid such instances in future. But no action had been initiated to call for explanations of the LAOs' in the matter. The Committee recommended that explanations from the concerned LAOs for the lapse should be obtained. Instruction should be issued to all concerned stating that any lapse in referring the land acquisition disputes to courts would be seriously viewed and punishment would be awarded in cases where delay was seen.

36. Bringing to the notice of the witness the explanation of the Deputy Collector, Land Acquisition, Ernakulam wherein he had stated that the main reason for failure of L.A. cases were (1) failure to adduce evidences in favour of Government at the time of hearing (2) appointment of Government pleaders on temporary and contract basis and (3) lack of proper communication between the LAOs and Government Pleaders, the Committee wanted to know what corrective measures were taken by the Revenue Department to rectify the failures and omissions. The Additional Chief Secretary promised to take steps to rectify the failure and omission on the part of the Department in conducting LA cases.

37. The Committee wanted to know whether the Revenue Department had undertaken any systematic analysis of the Land Acquisition cases to ascertain the reasons for its failure and to assess the quantum of extra excess amount paid by Government in each case and the reasons therefore. The Committee pointed out that there should be a mechanism for the evaluation of each case so that remedial measures could be taken so as to avoid any lapse/omission. The Additional Chief Secretary informed the Committee that Revenue Department was only acting as an agent for other departments and acquiring land required by them on their behalf. Hence it would be appropriate to direct those requisitioning departments to undertake such a study. In fact the Kerala High Court had also asked for such an evaluation. The Committee was of the opinion that Government should also enquire into the success record of the Government Pleaders who handle the L.A. cases.

38. The Additional Chief Secretary further informed the Committee that at present 15% interest was also being paid to the awardees in L.A. cases. Since the interest rates had come down a request had been sent to His Excellency the President of India to allow reduction in interest rate payable by Government.

39. To the question of the Committee as to who was responsible for the continuance of the L.A. unit of Special Tahasildar (NH) Tirur beyond the permissible period and for the avoidable expenditure of Rs. 17.56 lakh on the unit, the Additional Chief Secretary could not give a satisfactory reply. As Government explanation was not given on the paragraph the Committee asked the Additional C.S. to furnish the same urgently. The Additional Chief Secretary promised to furnish the reply immediately.

40. The Committee found, from the explanation given by the Additional Chief Secretary that, the cost of establishment charges incurred on L.A. units pending collection from various requisitioning bodies had not been collected so far. The Committee decided to recommend to speed up the collection process.

Conclusions/Recommendations

41. **The Committee notes with serious concern that huge amounts running to crores of rupees is pending collection from various departments/bodies towards the deposits made in the court for effecting decretal payments. The Committee underline the necessity of taking prompt action by the Revenue Department in the collection of arrears due from various departments. The Committee urges the department to furnish the details regarding the present position of the collection of arrears from various departments amounting to Rs. 17.63 crore at the earliest.**

42. **The Committee detest the actions of the Special Tahsildars who had incorrectly reckoned the date of notification while acquiring land resulting in excess expenditure of Rs. 10.09 crore. The Committee opines that even though it is not recommending for fixing responsibility in the matter, the department should strictly adhere to the relevant rules and take appropriate action to see that such instances are not repeated in future.**

43. **The Committee, from the audit observation understands that due to administrative delays and deficiencies, Rs. 1.23 crore sanctioned in March 1997 remained blocked in deposit accounts resulting in inordinate delay in setting up of Industrial area in Kozhikode. The Committee would like to know whether the department had taken any action to acquire the necessary land as per the government direction in April 2001. The Committee would also like to be apprised of the present position of the amount locked up in the T.P. Account.**

44. **The Committee observes that the reply of the department that the delay in referring the dispute regarding land acquisition to court is purely administrative in nature is evasive and not acceptable. The Committee wish to**

point out that heavy loss occurred due to the lapses by the land acquisition officers. Hence the Committee demands the department to seek explanations from the concerned land acquisition officers for the lapse and responsibility be fixed against them. The Committee urges that a circular be issued to all concerned stating that any lapse in referring land acquisition disputes to courts within the stipulated time would be viewed seriously and would be liable to get punishment if delay occurs for the same.

45. The Committee understands that the department had not taken any effective action to ensure success while conducting land acquisition cases. The Committee suggests that there should be some mechanism for the evaluation of each case so that remedial measures needed, if any, could be taken in time so as to avoid any lapse/omission. The Government should also enquire into the success record of the Government Pleaders who handle land acquisition cases. The Committee demands a detailed report regarding the action taken by the department to ensure success in the ensuing cases.

46. The department could not provide a satisfactory reply to the Committee's query as to the reasons for the continuance of the land acquisition unit of the Special Tahsildar (NH) Tirur, beyond the permissible period. Hence the Committee urges the department to furnish the reply including the details of the officers responsible for the payment of Rs. 17.56 lakh due to the unnecessary retention of staff beyond the permissible period and action taken in this regard to the Committee urgently.

47. The Committee understands that there has been inordinate delay in collecting dues amounting to Rs. 10.01 crore towards the cost of establishment charges incurred on LA units from various local bodies, quasi governmental institutions, boards etc. for the period 1988-2002. Hence the Committee recommends that speedy measures be taken to recover the amount from them and furnish the details to the Committee.

AUDIT PARAGRAPH

Irregular issue of Revenue Cards

Government of Kerala decided (March 1995) to issue Revenue cards to all land holders in the State at an estimated cost of Rs. 5.75 crore. Revenue card containing comprehensive data on land holdings and family details was intended to be an authentic record for various certificates to be issued by the Revenue authorities. The Kerala Revenue Card Act was enacted as Act 20 of 1999 for this purpose and necessary Rules were issued in December 1999.

Rupees 74.95 lakh was spent by the District Collectors during 1995-2001 on the scheme. During the period, 1.11 crore application forms were

printed. Of which 1.07 crore applications were distributed and only 52.88 lakh application were received back. Cards were issued (0.45 lakh) in one taluk of Ernakulam District as a pilot scheme. But no further action was taken for the distribution of the cards.

As the distribution of application forms, collection of data and the issue of cards were not pursued, the data collected became obsolete and the expenditure incurred for the scheme became wasteful.

Government stated (January and July 2003) that the purpose of Revenue card system could be achieved through full-fledged computerisation of land records and Registration Department and hence the implementation of the scheme was kept in abeyance. This only confirms that expenditure of Rs. 74.95 lakh incurred on this project has become wasteful.

[Paragraph 4.2.6—Contained in the Report of the Comptroller and Auditor General for the year ended 31st March 2003 (Civil)].

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

48. With regard to issue of revenue cards, the Additional Chief Secretary informed the Committee that Government had decided not to proceed with the scheme as all the villages were going to have Revenue Kiosk from where all the necessary certificates to the citizens could be obtained.

49. The Committee pointed out that if the scheme of issue of revenue cards was implemented as per the schedule then the amount spent for the whole exercise would not have gone waste. Now all the effort and money spent on the scheme had become infructuous.

Conclusions/Recommendations

50. The Committee feels that this is a classical example of launching schemes without a proper vision. The scheme of issuing Revenue Cards has been introduced in the State without a proper feasibility study and investigation and its implementation resulted in a wasteful expenditure of Rs. 74.95 lakh to the Public Exchequer. The Committee sees that no effective action has been taken to implement the scheme effectively. Due to lack of proper study the scheme has been dropped in the midway resulting in a huge loss to Public Exchequer. The Committee notes that if the scheme of issue of revenue cards were implemented as per the schedule, the amount spent for the purpose would not have gone waste. The Committee agrees with the audit observation that all the effort and money spent on the scheme had become wasteful. The

Committee hope that Government would take a realistic attitude in future while planning implementation of such schemes.

51. The Committee learns that all the villages in the State are going to be facilitated with the Revenue Kiosk system, so that the people can easily get the certificate they require from the villages without delay. The Committee wants to know the present stage of the scheme and recommends to implement the scheme urgently in all villages in the State.

AUDIT PARAGRAPH

Diversion of funds meant for calamity relief

Kerala State Calamity Relief Fund Rules 2001 provide that expenditure on construction of damaged capital works should ordinarily be met from the normal budget heads except when it is to be incurred as part of providing immediate relief for facilitating relief operations. A test check in nine districts revealed that contrary to provisions in the Rules, Rs. 3.98* crore was diverted out of Calamity Relief Fund (CRF) during 2000-02 and used for meeting expenditure on original works and construction of new buildings, compound walls, etc. Expenditure on such works was to be met out of normal budgetary resources of the State Government and not out of CRF. Such diversions resulted in depriving the beneficiaries of the immediate relief for the damages caused by natural calamities.

Government stated (June 2003) that the guidelines of GOI permit undertaking of capital works of immediate nature and in some cases certain new works had to be taken as part of relief measures. But in the test checked districts widespread use of CRF for works of capital nature like construction of new buildings, roads, bridges, culverts, drains, etc., was noticed. As the guidelines permit use of CRF only for restoration of damaged capital works such as drinking water sources, shelter etc., incurred as part of immediate relief, Government reply is not acceptable and such expenditure should not be treated as expenditure on calamity relief.

[Paragraph 4.6.7—Contained in the Report of the Comptroller and Auditor General for the year ended 31st March 2003 (Civil)].

52. To the audit observation that calamity funds were diverted for executing original works, the Additional Chief Secretary stated that the only explanation that could be put forth in the case would be that works were mainly reconstruction of the old existing structures which would have been damaged in flood or drought. But at present strict instructions had been issued to all concerned specifying the items of work that could be taken under calamity relief.

* Thiruvananthapuram—Rs. 24.97 lakh; Alappuzha—Rs. 78.50 lakh; Ernakulam—Rs. 150.02 lakh; Palakkad—Rs. 64.17 lakh; Kannur—15.51 lakh; Pathanamthitta—Rs.20.89 lakh; Malappuram—Rs. 5.00 lakh; Kozhikode—Rs. 6.63 lakh and Idukki—Rs.32.50 lakh.

Conclusion/Recommendation

53. No comments.

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.	4	Revenue	Even though the Committee agree with the contention of the Department, that mobility was essential for carrying out relief operations, the Committee views seriously the irregularity of utilizing the fund for construction of vehicle sheds, guard rooms, office buildings etc. The Committee finds that there is a clear diversion of funds and wishes to cite this as a clear example of mismanagement and subversion of specific guidelines by Government officers. The Committee, notes with utter dismay that no action was taken against the delinquent officers even after a period of more than 12 years. The Committee does not desire to recommend for disciplinary actions against the officers who had diverted the funds wilfully since the matter has lost its importance after a lapse of such a long time. But at the same time it is of the opinion that the Government should take effective steps to avoid such diversion of funds in future.
2.	8	„	The Committee understands that if necessary proposals for supplementary demands for grants were moved by the District Collector in time, then the excess amount by way of interest to the tune of Rs. 16.13 lakhs could have been saved. The Committee views this as a serious lapse on the part of the District Collector who failed to take necessary steps for the prompt payment of the decretal amount. The Committee also notes that the District Collector did not forward the details required in the matter by the Finance Department inspite of repeated reminders. Hence the Committee

(1)	(2)	(3)	(4)
			demands the Department to intimate the action that has been taken against the officials responsible for the serious lapse and desires to know whether the excess amount has been recovered from the delinquent officials.
3.	12	Revenue	From the evidence tendered before the Committee, it is seen that the purchase of vehicles, spare parts and repair charges by the District Collector, Palakkad using the interest on the deposit meant for establishment charges of Land Acquisition is highly irregular. The Committee understands that the ratification of the above action by the Board of Revenue is not sufficient and hence recommends that necessary steps be taken to get the action ratified by the Government without any further delay.
4.	15	"	The Committee finds that the reluctance on the part of the Revenue Department in following the revised procedure laid down by Public Works Department in Government Order dated 27-7-1982 had led to accumulation of arrears of electricity charges from 1985 onward and resulted in an avoidable payment of interest of Rs. 22.20 lakh. The Committee notes with strong dissatisfaction the fact that the dispute between two departments had led to delayed remittance of electricity charges and expresses utter disappointment on the inaction shown by the Government in resolving the dispute. Hence the Committee opines that whenever a dispute arises between two or more departments, the Government should show a more constructive role on its part to play and actively interfere in the dispute to resolve the crisis and find an amicable solution. In this regard, the Committee would like to know whether a formal amendment has been made to the Kerala Financial Code in the light of the Government Order dated 27-7-1982.

(1)	(2)	(3)	(4)
5.	19		<p>The Committee was informed that the construction of the dam could not be proceeded with, due to stiff resistance from the local people. Even though a series of meetings to settle the issue were held, none proved to be fruitful. The Committee was also informed that the project itself is in a stage of abandonment. The Committee notes with grave concern that the Irrigation and Revenue Departments had failed miserably in conducting proper investigation, resulting in the abandonment of the project midway and causing lapse of public money. Such irresponsible attitude of the Government Departments in arranging proposals without sufficient investigation cannot be permitted. The Committee desires to know whether the Department had taken any action for the productive utilization of the land acquired so far. The Committee would also like to be informed of the present position of the remaining 9 land acquisition cases pending settlement.</p>
6.	24	Revenue	<p>The Committee is convinced that the funds earmarked for housing the flood affected victims were fully utilised for the purpose through the Maithri Housing Scheme. But the Committee finds that remittance of Rs. 92.25 lakh from Calamity Relief Fund to KSHB by the Tahsildar, Udumbanchola was an unauthorised action and hence be ratified. The Committee recommends that urgent action be taken by the Government to ratify the action of the Tahsildar without any further delay.</p>
7.	41	„	<p>The Committee notes with serious concern that huge amounts running to crores of rupees is pending collection from various departments/bodies towards the deposits made in the court for effecting decretal payments. The Committee underline the necessity of taking prompt action by the Revenue Department in the collection of arrears due from</p>

(1)	(2)	(3)	(4)
			various departments. The Committee urges the department to furnish the details regarding the present position of the collection of arrears from various departments amounting to Rs. 17.63 crore at the earliest.
8.	42	Revenue	The Committee detest the actions of the Special Tahsildars who had incorrectly reckoned the date of notification while acquiring land resulting in excess expenditure of Rs. 10.09 crore. The Committee opines that even though it is not recommending for fixing responsibility in the matter, the department should strictly adhere to the relevant rules and take appropriate action to see that such instances are not repeated in future.
9.	43	„	The Committee, from the audit observation understands that due to administrative delays and deficiencies, Rs. 1.23 crore sanctioned in March 1997 remained blocked in deposit accounts resulting in inordinate delay in setting up of Industrial area in Kozhikode. The Committee would like to know whether the department had taken any action to acquire the necessary land as per the government direction in April 2001. The Committee would also like to be apprised of the present position of the amount locked up in the T.P Account.
10.	44	„	The Committee observes that the reply of the department that the delay in referring the dispute regarding land acquisition to court is purely administrative in nature is evasive and not acceptable. The Committee wish to point out that heavy loss occurred due to the lapses by the land acquisition officers. Hence the Committee demands the department to seek explanations from the concerned land acquisition officers for the lapse and responsibility be fixed against them. The Committee urges that a circular be issued to all

(1)	(2)	(3)	(4)
			concerned stating that any lapse in referring land acquisition disputes to courts within the stipulated time would be viewed seriously and would be liable to get punishment if delay occurs for the same.
11.	45	Revenue	The Committee understands that the department had not taken any effective action to ensure success while conducting land acquisition cases. The Committee suggests that there should be some mechanism for the evaluation of each case so that remedial measures needed, if any, could be taken in time so as to avoid any lapse/omission. The Government should also enquire into the success record of the Government Pleaders who handle land acquisition cases. The Committee demands a detailed report regarding the action taken by the department to ensure success in the ensuing cases.
12.	46	”	The department could not provide a satisfactory reply to the Committee’s query as to the reasons for the continuance of the land acquisition unit of the Special Tahsildar (NH) Tirur, beyond the permissible period. Hence the Committee urges the department to furnish the reply including the details of the officers responsible for the payment of Rs. 17.56 lakh due to the unnecessary retention of staff beyond the permissible period and action taken in this regard to the Committee urgently.
13.	47	”	The Committee understands that there has been inordinate delay in collecting dues amounting to Rs. 10.01 crore towards the cost of establishment charges incurred on LA units from various local bodies, quasi governmental institutions, boards etc. for the period 1988-2002. Hence the Committee recommends that speedy measures be taken to recover the amount from them and furnish the details to the Committee.
14.	50	”	The Committee feels that this is a classical example of launching schemes without a proper vision. The

(1)	(2)	(3)	(4)
			<p>scheme of issuing Revenue Cards has been introduced in the State without a proper feasibility study and investigation and its implementation resulted in a wasteful expenditure of Rs. 74.95 lakh to the Public Exchequer. The Committee sees that no effective action has been taken to implement the scheme effectively. Due to lack of proper study the scheme has been dropped in the midway resulting in a huge loss to Public Exchequer. The Committee notes that if the scheme of issue of revenue cards were implemented as per the schedule, the amount spent for the purpose would not have gone waste. The Committee agrees with the audit observation that all the effort and money spent on the scheme had become wasteful. The Committee hope that Government would take a realistic attitude in future while planning implementation of such schemes.</p>
15.	51	Revenue	<p>The Committee learns that all the villages in the State are going to be facilitated with the Revenue Kiosk System, so that the people can easily get the certificate they require from the villages without delay. The Committee wants to know the present stage of the scheme and recommends to implement the scheme urgently in all villages in the State.</p>

APPENDIX II

Diversion of funds allotted for flood for other purposes (Reference Paragraph 3, 15 at page 189)

<i>Sl. No.</i>	<i>Name of District</i>	<i>Amount (Rs. in lakhs)</i>	<i>Remarks</i>	<i>Statement of Remedial Measures taken</i>
(1)	(2)	(3)	(4)	(5)
1.	Kasaragod	1.83	Purchase of furniture for use in the Collectorate.	The diversion of funds relate in general to 9 districts mainly for purchase of office equipments. Furniture payment of fuel charges construction of guard room, vehicles shed, purchase of diesel engines for jeeps construction of mortury and purchase of outboard enngines. In the absense of adequate budgetory provisions the district machinery always faces shortage of funds for mobilising the staff machinery to undertake relief activities. Excess fuel has to be burned to keep the vehicles running to enable teams to reach the flood affected areas and to run relief camps and to transport affected people. In order to monitor the flood situation and to make affective arrangements for relief measures, the officers had to use telephones frequently to keep the communication alive between the Collectorate & Government between Collectorates and down to the Taluk Offices. In the past there have been many
2.	Kannur	1.67	Fuel charges of staff cars, electricity, telephone, stationery charges in connection with various conferences etc.	
		4.50	Construction of guard room to Collector's Bungalow and roofing of car shed, purchase of water tank etc., toilet repair, road repair and furnishing of Conference Hall.	
3.	Wayanad	2.88	Construction of vehicle shed, fire station, cattle shed in Pookot Diary repair to cattle shed and special repairs to Tahsildar's quarters.	
		2.00	Purchase of diesel engine for jeep, spare parts, fuel charges.	

(1)	(2)	(3)	(4)	(5)
4.	Palkkad	1.93	Payment of pending fuel/repair charges and cordless tele-phones	such instances of Government retifying such expenses by Collectors considering the urgent necessity of such expenditure
5.	Alappuzha	2.50	Construction of office building for District Women's Council and Gymnastic Centre for District Sports Council	Government have given strict instructions from 1994 that the funds allotted shall not be utilised for any other purposes other than the one specified in the G.O. The Govt. have also been very strict and after 1994 only in very exceptional cases ratification had been issued.
6.	Ernakulam	0.81	Office expenses and spare parts for vehicle	In the time of Calamities it is even now unavoidable to expend more an extra fuel, telephone calls and related items. In emergent situations District Collectors have to use funds allotted to natural Calamities for other items not indicated in the Government Orders. In the Govt. Orders Rs. 5 lakhs and Rs. 2 lakhs were allotted to District Collectors to expend at their discretion and also for expenditure in Collectorates in connection with flood. What items could be treated as expenditure in relation to flood was also not specified
7.	Pathanamthitta	0.63	Fuel charges from December 1990 to October 1992 and cost of spare parts.	Some of the action of the District Collectors have been ratified by Government. The action of the District Collector,
8.	Thiruvanantha-puram	2.03	Paid to District Tourism Promotion Council for purchase of 2 outboard engines	
9.	Thrissur	3.21	Purchase of office equipments, furniture and fittings vehicles installation of PBX, Construction of mortuary and drainage at District Hospital	

(1)	(2)	(3)	(4)	(5)
				<p>Kasargod in having diverted an amount of Rs. 1.83 lakhs for the purchase of furniture has been ratified vide G.O. Rt. 480/94/RD dt. 19-2-1994 and vide G.O. Rt. 6085/95/RD dt. 9-11-1995. Government have ratified the action of the District Collector Wayanad in having diverted an amount of Rs. 2.88 lakhs and Rs. 2 lakhs for the construction of vehicle shed etc. and for purchase of diesel jeep respectively. That the said expenditure incurred at the discretion of the District Collectors during Calamity Relief measures may be considered as unavoidable and that Government have already given instruction from 1994 onwards to Collectors in this regard. Government had again instructed all District Collectors not to divert amount at any rate from Calamity Relief Fund vide Circular No. 26578/SLMC/96/RD Dated 26-11-1996.</p>

**Committee on Public Accounts—Appropriation Accounts 1995-96—Report of
the Comptroller and Auditor General of India for the year ended
31-3-1996 No. 3 (Civil) Statement on Remedial measures
taken on the Audit Para**

<i>Para No.</i>	<i>Audit Para</i>	<i>Remedial Measures Taken</i>
(1)	(2)	(3)
3.16	<i>Avoidable expenditure on payment of interest :</i>	
	<p>In a judgement dated 17th December, 1987 the Sub Court, Ernakulam directed the Govt. to pay additional compensation amounting to Rs. 10.66 lakhs to three persons whose 64.57 acres of land had been acquired by Government in May 1982 for a playing ground for St. Albert's College, Ernakulam. The amount was paid after a lapse of 71 months in November 1993. Interest at the rate of 9 per cent for the first year from the date of acquisition and 15 per cent thereafter on the decree amount of Rs. 10.66 lakhs working out to Rs. 16.13</p>	<p>L.A.R. No. 214/85 of Sub Court, Ernakulam relating to the acquisition of land for the St. Albert's College was decreed on 17-12-1987. The decree and judgement in this case was received by the District Collector, Ernakulam on 10-3-1989. The District Collector, Ernakulam took up the matter with Government for sanction and providing an amount of Rs. 14,56,087.56 for satisfaction of the decree as per his letter dated 27-4-1989. As advised by the Finance Department the District Collector, Ernakulam was directed that the required amount may be proposed for inclusion in the next supplementary Demand for Grants vide Government letter dated 16-6-1989. But the District Collector, Ernakulam did not take any action for inclusion of the amount in the SDG but the District Collector had been requesting Government to provide the required funds. Accordingly this was taken up with the Finance Department on 16-6-1990 and Finance Department vide U.O. (N) 51443/Expn.A2/90/Fin. dated 7-7-1990 asked for more details in the matter and also advised to submit proposals for inclusion of the amount in the next SDG. This was communicated to the District Collector, Ernakulam as per Government letter dated 13-7-1990. In spite of several reminders,</p>

(1)	(2)	(3)
<p>lakhs from May 1982 to 31st October 1992 had been paid. The additional commitment by way of interest from December 1987 to October 1992. Due to delayed payment of the decreed amount worked out to Rs. 7.72 lakhs. The net loss to Government by taking into account the difference in the interest on ways and means advance (11 per cent) and interest paid (15 per cent) was Rs. 2.06 lakhs. Paucity of funds was the reason given for not making prompt payment of the decretal amount. The financial rules of the State Government however provided that in no case should inevitable payments be delayed. Thus delayed payment and inviting interest liability were in violation of the financial rules.</p>	<p>the District Collector, Ernakulam did not forward the required details to Government no taken action for inclusion of the amount in the SDG. The Finance Department was again moved for funds on 11-3-1993 and the Finance Department vide U.O. (N) 22056/Exp.A2/93/Fin. dated 17-5-1993 has agreed to provide the required funds by drawing an advance from the Contingency Fund. Final orders in this regard were issued on 25-9-1993 by the Finance Department authorising fund from the Contingency Fund and the District Collector, Ernakulam has deposited the amount in the Court 23-11-1993.</p>	<p>In order to avoid such instances in future and to avoid heavy loss of money to the State Exchequer on account of payment of interest and also the attachment of Government properties Government have formulated certain guidelines for satisfaction of Court decrees in L.A. cases and accordingly from the financial year 1996-97 onwards Govt. have been providing sufficient funds under two different heads of account for the above purpose. The Secretary, Revenue Department is the Chief Controlling Officer in respect of these provisions.</p> <p>In view of the above further action on this may kindly be dropped.</p>
<p>The matter was referred to Government in February 1996 reply had not been received (August 1996).</p>		

**Report of the Comptroller and Auditor General of India for the year ended
31st March, 1997 No. 3 (Civil) Remedial measures
taken by Govt. on Para 3.11**

<i>Reco- mmen- dation</i>	<i>Subject No</i>	<i>Draft Para</i>	<i>Action taken/Reply</i>
(1)	(2)	(3)	(4)
3.11	Avoidable expenditure on interest on electricity charges	The procedure laid down in Kerala Financial Code (KFC) for payment of electricity charges of buildings occupied by more than one office was revised by Government in July 1982. According to the revised procedure electricity charges for civil stations would be paid by the concerned District Collectors (DCs) for which necessary funds would be provided by Finance Department by reduction in the budget provision of occupying departments. The Revenue Department was reluctant to follow the revised procedure on the plea that a formal amendment to KFC had not been issued. Meanwhile, the electricity charges for civil stations at Ernakulam and Thrissur remained unpaid from 1985 and 1989 respectively and Kerala State	The objection raised is that the failure of the Revenue Department in ensuring the payment of electricity charges in time led to accumulation of arrears of electricity charges and avoidable payment of interest of Rs. 22.20 lakhs. As per KFC Article 119 (a) if more than one office is accommodated in a building the Kerala State Electricity Board will send a single consolidated bill for the total consumption to the Executive Engineer. (Buildings) concerned. After verifying the bill the Executive Engineer will make initial payment and get the amount so paid adjusted to the Dept. from the various offices housed in that building. In 1982 as per G.O. (Ms.) 108/92/PW. dated 27-7-1982 Public Works & Transport Department revised the

(1)	(2)	(3)	(4)
	<p>Electricity Board (KSEB) disconnected the power supply to the civil station, Thrissur in November 1995 and issued (December 1995) disconnection notice to civil station, Ernakulam. Between March 1995 and March 1997 Rs. 46.12 lakh were remitted to the KSEB by DC, Ernakulam (Rs. 28.53 lakh) and DC, Thrissur (Rs. 17.59 lakh) against the total demand of Rs. 50.53 lakh which included Rs. 22.20 lakh as interest for the late payment.</p> <p>Failure of the Revenue Department in ensuring the payment of electricity charges as per revised order of the Government in July 1982 led to accumulating arrears of electricity charges.</p> <p>Government (Revenue Department) stated (September 1997) that payment of electricity charges was not made in the absence of amendment of KFC. However the fact</p>	<p>procedure for payment of electricity charges. As per this G.O. the District Collector will incur the expenditure towards water and electricity charges of the civil station from the contingencies (Office expenses) of the Collectorate.</p> <p>In 1993 the District Collector, Ernakulam and in 1996 the District Collector, Thrissur had taken up the issue of payment of electricity charges of the civil station. They demanded for additional funds. The issue was examined in detail on 1993 itself. It was found that the payment of electricity charges has to be made in accordance with the provisions of the KFC and not based on the circular of the PWD as no amendment has been made to the KFC. This decision was taken in consultation with Finance Department. A letter was also given to the Chief Engineer and the District Collectors. But it seems that no action was taken by the Chief Engineer to defuse the issue. The Chief Engineer should at least have informed Government his</p>	

(1)	(2)	(3)	(4)
		remained that payment with interest was later made by Revenue Department even though the formal amendment to KFC had still not been made (September 1997).	inability to comply with the Government direction. He did not do so. From the above it can be seen that this Dept. had acted only in accordance with the Rules and procedure prevailing and also in consultation with the Finance Department.

THE REMEDIAL MEASURES TAKEN STATEMENT ON
AUDIT PARAGRAPH

3.19 *Failure of a scheme for rehabilitation of persons engaged in illicit distillation :*

Failure on the part of Revenue Department in identifying and purchasing suitable land for a rehabilitation housing scheme led to blocking of Government funds of Rs. 34.08 lakh for the past seven years.

Government of Kerala accorded (December 1993) sanction for the purchase of land for house sites for rehabilitation of fishermen previously engaged in illicit distillation in Pozhiyoor area in Thiruvananthapuram District. Rupees 34.08 lakh provided for this purpose was drawn by the District Collector (DC) Thiruvananthapuram in March 1994 and credited to a TP account held by him. The housing scheme envisaged distribution of 4 cents of land to each of the 426 beneficiaries identified under the house sites scheme being operated by Revenue Department. The land for the purpose was to be purchased from private parties at a cost of Rs. 2000 per cent.

A scrutiny of the records of the DC, Thiruvananthapuram revealed (July 2000) that out of 3.24 ha. of land required the DC could purchase 1.61 ha. of land as of March 1997 at a cost of Rs. 15.87 lakh. The balance of Rs. 18.21 lakh (53 per cent) was lying unutilized in the TP account of the DC (February 2001). However, the land already purchased had not been distributed to the beneficiaries as of February 2001.

The land measuring an extent of 1.61 Hectare was purchased for the Pozhiyoor Rehabilitation Housing Scheme at a cost of Rs. 15.87 lakhs and distributed to 159 beneficiaries on 20-3-2001 itself. This land was purchased after receiving Government sanction for the enhancement of land value from Rs. 2,000 per cent to Rs. 4,000.

Again action has been taken to identify and purchase suitable land for the rehabilitation scheme by utilizing the balance amount of Rs. 18.21 lakhs. Accordingly an extent of 84.31 Ares of land was identified for negotiation purchase since the land had no direct access and also not suitable for the rehabilitation purpose it was not considered. In the meantime steps were taken to purchase suitable land. But the parties are not willing to sell the land on negotiation purchase as the land value fixed by the Government is too low in comparison with the market value prevailing after the enhancement sanctioned by the Government. As a result suitable land has not been identified and purchased so far even after best efforts.

Government provided funds for the scheme by obtaining supplementary grant during 1993-94 for providing speedy relief. However even seven years after the funds were drawn the full extent of land was not purchased and even the land purchased was not allotted to the beneficiaries. Thus the objective of the scheme to provide speedy relief and assistance to the poor people who had lost their occupation of illicit distillation of liquor failed completely.

The matter was referred to Government in February 2001. No reply received (October 2001.)

Under these circumstances the matters is being referred to Housing Department for the withdrawal of the entire balance amount from the TP account to refund the same to the Government.

ACTION TAKEN NOTES ON THE REPORT OF THE COMPTROLLER &
AUDITOR GENERAL FOR THE YEAR ENDED ON 31-3-2003 (CIVIL)

<i>Department</i>	<i>Subject/Title of the Review/ Paragraph</i>	<i>Paragraph No.</i>	<i>Report No. & Year</i>	<i>Date of Receipt of the Draft Para/ Review in the Dept.</i>	<i>Date of Dept's Reply</i>
Revenue (L) Department	Irregular Issue of Revenue Cards	4.2.6	31-3-2003	29-7-2004	

ACTION TAKEN NOTES ON THE REPORT OF THE COMPTROLLER &
AUDITOR GENERAL FOR THE YEAR ENDED ON 31-3-2003 (CIVIL)

III	IV
<i>Gist of Paragraph or Review</i>	<i>Does the Dept. agree with the facts and figures included in the Paragraph.</i>
<p>Government of Kerala decided (March 95) to issue Revenue Cards to all land holders in the State at an estimated cost of Rs. 5.75 crore. Revenue Card containing comprehensive data on land holdings and family details was intended to be an authentic record for various certificates to be issued by the Revenue authorities. The Kerala Revenue Card Act was enacted as Act 20 of 1999 for this purpose and necessary Rules were issued in December 1999.</p> <p>Rs. 74.95 lakh was spent by the District Collectors during 1995-2001 on this Scheme. During the period, 1.11 crore application forms were printed. Of which 1.07 crore applications were distributed and only 52.88 lakh applications were received back. Cards were</p>	<p style="text-align: center;"><i>If not, please indicate the areas of disagreement and also attach copies of relevant documents in support</i></p> <p>Agrees with figures</p> <p>It is submitted that Government of Kerala decided to issue Revenue Cards to landholders in the State so as to use the same as authentic records for various certificates to be issued by the Revenue authorities. The Kerala Revenue Card Act was enacted as Act 20 of 1999 for this purpose and necessary Rules were issued in December 1999. Government have spent an amount of Rs. 74.95 lakh as initial expenses by way of printing application forms, distributing the same collecting data etc. The application forms printed and the data collected will be used in future when the Scheme is implemented in modified form after the completion of the Computerization of Land Records and Registration Department. The very intention of Government is not to do away with the Scheme but to implement the same with a view to rendering maximum benefits to the landholders and their families, by using minimum labour and minimum expenditure with the aid of modern technology.</p> <p>Government consider that the purpose of Revenue Card System needs some modifications and can be achieved through full-fledged</p>

III	IV
<p>issued (0.45 lakh) in one Thaluk of Ernakulam District as a pilot scheme. But no further action was taken for the distribution of the cards.</p> <p>As the distribution of application forms collection of data and the issue of Cards were not pursued, the data collected became obsolete and the expenditure incurred for the scheme became wasteful.</p> <p>Government stated (January and July 2003) that the purpose of Revenue Cards System could be achieved through full-fledged computerization of Land Records and Registration Department and hence the implementation of the Scheme was kept in abeyance. This only confirms that expenditure of Rs. 74.95 lakh incurred on this project has become wasteful.</p>	<p>computerization of Land Records and the Registration Department. The periodical revision necessitated into the records can also be better managed with the aid of computer technology. Therefore Government have decided to keep the implementation of the Revenue Card Scheme in the existing form in abeyance for the time being. Government have never intended to give up the implementation of the scheme.</p> <p>Though the Kudumbasree has been entrusted the work of printing of Revenue Cards, no administrative sanction was issued to them for the purpose. As the issue of entrusting the work to Kudumbasree has been pending for finalization, Government issued instructions to the Commissioner, Land Revenue to instruct the District Collectors not to withdraw the amount from the TP Accounts concerned. Subsequently an amount of Rs. 140.59 lakh was surrendered to Government on 31-3-2001, vide G.O. Rt. 2028/2001/Fin. dated 31-3-2001.</p> <p>It is submitted that Revenue Department has spent an amount of Rs. 74.95 lakh in the beginning for the purpose of the implementation of the scheme. However it be informed as wasteful expenditure since Government cannot have not done away with the scheme. As suggested above, the Scheme will be implemented in modified form with the aid of computer technology. Then only the periodical revision necessitated into the records can be better managed. In this context the spending of Rs. 74.95 lakh has to be treated as only initial expenses and not as wasteful expenditure.</p>

ACTION TAKEN NOTES ON THE REPORT OF THE COMPTROLLER &
AUDITOR GENERAL FOR THE YEAR ENDED ON 31-3-2003 (CIVIL)

V

*Does the Department agree
with the audit conclusions ?*

*If not, please indicate specific areas of dis-
agreement with reasons for disagreement and
also attach of relevent documents, where
necessary ?*

No

It is submitted that Revenue Department has spent an amount of Rs. 74.95 lakh in the begining for the purpose of implementation of the Revenue Card Scheme. However, it cannot be inferred as wasteful expenditure since Govt. have not done away with the Scheme. The Scheme will be implmented in modified form with the help of Computer Technology after completion of the Computerization of Land Records and Registration Department. Then only, the periodical revision necessitated into the records can be better managed with the aid of computers. Hence the spending of Rs. 74.95 lakh has to be treated as only initial expenses and not as wasteful expenditure.

ACTION TAKEN NOTES ON THE REPORT OF THE COMPTROLLER &
AUDITOR GENERAL FOR THE YEAR ENDED ON 31-3-2003 (CIVIL)

VI Remedial Action Taken

<i>Improvement in system and procedures including internal controls.</i>	<i>Recovery of all payment pointed out by audit</i>	<i>Recovery of under assessment, short levy or other dues</i>	<i>Modifications in the schemes and programmes including financing pattern</i>	<i>Review of similat cases/ complete scheme/ projects in the light of findings of sample check by audit</i>
The Scheme will be implemented in modified form with help of Computer Technology after the completion of Computerization of Land Records and the Registration Department with a view to rendering maximum benefits to the landholders by using minimum labour and minimum expenditure. Controlling systems will be set up when the Scheme is implemented in full-fledged form.	The amount spent by the Department can be treated only as initial expenses since Government have not done away with the Scheme.	The Scheme will be implemented in modified form with help of computer technology after the computerization of Land Records and the Registration Department with a view to rendering maximum benefits to the landholders by using minimum labour and minimum expenditure. Controlling Systems will be set up when the Scheme is implemented in full-fledged form.	The Scheme will be implemented in modified form with help of computer technology after the completion of computerization of Land Records and the Registration Department with a view to rendering maximum benefits to the landholders by using minimum labour and minimum expenditure. Controlling Systems will be set up when the Scheme is implemented in full-fledged form.	

APPENDIX III

Diversion of funds allotted for flood for other purposes*(Reference : Paragraph 3.15)*

<i>Sl. No.</i>	<i>Name of the District Collectorate</i>	<i>Amount (Rs. in lakhs)</i>	<i>Remarks</i>
1.	Kasargod	1.83	Purchase of furniture for use in the Collectorate
2.	Kannur	1.67	Fuel charges of staff cars, electricity, telephone, stationery charges and entertainment charges in connection with various conferences etc.
		4.50	Construction of guard room to Collector's bungalow and roofing of car shed, purchase of water tank etc., toilet repair, road repair and furnishing of conference hall.
3.	Wayanad	2.88	Construction of vehicle shed, fire station, cattleshed in Pookot Dairy, repair to cattleshed and special repairs to Tahsildar's quarters.
		2.00	Purchase of diesel engine for jeep, spare parts, fuel charges.
4.	Palakkad	1.93	Payment of pending fuel/repair charges and cordless telephone.
5.	Ernakulam	0.81	Office expenses and spare parts to vehicle.
6.	Alappuzha	2.50	Construction of office building of District Women's Council and Gymnastic Centre for District Sports Council.
7.	Pathanamthitta	0.63	Fuel charges from December 1990 to October 1992 and cost of spare parts.
8.	Thiruvananthapuram	2.08	Paid to District Tourism Promotioin Council for purchase of 2 outboard engines.
9.	Thrissur	3.21	Purchase of office equipment, furniture and fittings, vehicles, installation of PBX, construction of mortury and drainage at District hospital.
	Total	24.04	

APPENDIX IV

Details of Land Acquired*(Reference : Paragraph 3.7.3)*

<i>District</i>	1997-98		1998-99		1999-2000		2000-01		2001-02	
	<i>No. of Awards</i>	<i>Area acquired (Ha.)</i>	<i>No. of Awards</i>	<i>Area acquired (Ha.)</i>	<i>No. of Awards</i>	<i>Area acquired (Ha.)</i>	<i>No. of Awards</i>	<i>Area acquired (Ha.)</i>	<i>No. of Awards</i>	<i>Area acquired (Ha.)</i>
Trivandrum	34	4.8388	45	43.7614	33	18.6906	131	22.9893	42	32.7814
Kollam	219	11.0838	491	18.9994	265	15.4166	42	6.0731	8	4.0994
Pathanamthitta	90	1.2364	41	15.9204	96	3.4821	11	0.6113	25	1.9740
Alappuzha	..	..	..	..	..	..	..	..	..	..
Idukki	153	6.9147	125	10.8548	91	4.5236	286	21.4414	276	17.9255
Kottayam	449	28.5506	605	26.3856	14	0.6606	15	1.6234	224	12.5284
Ernakulam	3703	521.7298	1664	113.3496	928	58.4481	676	62.0384	486	24.8506
Thrissur	32	16.2532	8	3.2360	15	2.1835	18	17.2707	22	21.0772
Palakkad	2	29.3011	6	3.9207	10	7.5394	11	10.0356	18	43.7312
Malappuram	17	100.9391	37	25.6650	43	15.9850	3	1.9243	21	4.8905
Kozhikode	52	23.5454	98	27.1612	83	24.4521	135	51.1960	39	6.0752
Kannur	26	43.8660	29	31.3261	41	65.1067	78	144.6774	31	28.4466
Kasaragod	26	9.9375	70	106.5836	61	32.0101	23	9.3148	18	10.8005
Total	4803	778.1964	3219	427.1638	1680	248.4984	1429	349.1957	1210	209.1805

APPENDIX V

Details of excess payment of compensation due to wrong reckoning of date of publication*(Reference : Paragraph 3.7.5)*

Sl.No.	Name of LA Office	Award No.	Date of Award	Date of taking possession in cases where taking possession was earlier to date of award	Market value of land (Rs. in lakh)	Last date of notification under Sn.4(1)	Period to be considered for payment of compensation	Period to be considered for payment of compensation	Excess days allowed	Excess payment of compensation (Rs. in lakh)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Railways Trivandrum	4/95	30-11-95	..	10.36	27-9-93	27-9-93 to 30-11-95	15-4-93 to 30-11-95	165	0.56
2.	..	6/95	15-12-95	..	13.67	19-5-93	19-5-93 to 15-12-95	15-4-93 to 15-12-95	34	0.15
3.	..	5/97	30-8-97	22-3-97	4.73	10-8-95	10-8-95 to 22-3-97	15-4-93 to 22-3-97	65	0.15
4.	LA Office (General) Alappuzha	2/99	12-7-99	7-5-99	177.69	24-9-98	24-9-98 to 7-5-99	17-9-98 to 7-5-99	7	0.41
5.	LA Office (MVIP) Ettumanoor	5/97	15-6-98	25-8-97	60.82	17-7-95	17-7-95 to 25-8-97	19-6-95 to 25-8-97	28	0.56
6.	..	122/97	3-8-98	27-8-97	48.80	10-8-95	10-8-95 to 27-8-97	4-7-95 to 27-8-95	37	0.60
7.	..	21/99	25-3-99	20-3-99	16.73	25-3-96	25-3-96 to 20-3-99	20-12-95 to 20-3-99	96	0.53
8.	Collectorate Thrissur	1/99	30-1-99	..	87.84	16-12-95	16-12-95 to 30-1-99	16-10-95 to 29-1-99	61 61	1.76 1.76
9.	LA Office II Palakkad	3/96	15-5-96	..	6.53	26-7-94	26-7-94 to 15-5-96	23-11-93 to 15-5-96	245	0.53
10.	LA Office KINFRA Palakkad	3/95	16-12-95	..	11.72	6-10-94	6-10-94 to 16-12-95	16-8-94 to 15-12-95	51	0.55
11.	..	1/96	4-4-96	..	33.01	6-10-94	6-10-94 to 4-4-96	16-8-94 to 4-4-96	51	0.20

1145/2007.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
12.	LA Office KINFRA Palakkad	2/96	11-1-96	..	24.08	6-10-94	6-10-94 to 11-1-96	16-8-94 to 10-1-96	51	0.40
13.	..	3/96	31-5-96	..	28.77	6-10-94	6-10-94 to 30-5-96	16-8-94 to 30-5-96	51	0.48
14.	..	3/96	31-5-96	..	28.77	6-10-94	6-10-94 to 30-5-96	16-8-94 to 29-4-96	51	0.33
15.	..	5/96	20-7-96	..	32.23	6-10-94	6-10-94 to 20-7-96	16-8-94 to 19-7-96	51	0.54
16.	..	6/96	29-12-95	..	18.91	6-10-94	6-10-94 to 29-12-95	16-8-94 to 28-12-95	51	0.32
17.	..	3/96	30-1-96	..	15.96	6-10-94	6-10-94 to 30-1-96	16-8-94 to 29-1-96	51	0.27
18.	..	2/96	15-7-96	..	13-40	6-10-94	6-10-94 to 15-7-96	16-8-94 to 15-7-96	51	0.22
19.	..	2/96	22-7-96	..	16.15	6-10-94	6-10-94 to 22-7-96	16-8-94 to 21-7-96	51	0.27
20.	LA General Trichur	9/99	27-11-99	..	49.87	28-2-95	28-2-95 to 29-11-99	30-12-99 to 27-11-99	59	0.97
21.	LA II Kollam	1/2000- 2001	23-1-01	12-4-2000	85.80	1-9-99	1-9-99 to 12-4-2000	20-8-99 to 12-4-2000	12	0.34
Total										10.09

APPENDIX VI

Payment of interest for the delayed payment of enhanced compensation*[Reference : Paragraph 3.7.8 (i)]*

<i>Sl.No.</i>	<i>LAR No.</i>	<i>Award No. & Date</i>	<i>Reference Petition date</i>	<i>Date of filing reference application to Court</i>	<i>Date of Judgement</i>	<i>Increase in land value as per judgement (Rs. in lakh)</i>	<i>Delay in sending reference application to Court (in months)</i>	<i>Excess payment (Rs. in lakh)</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Tahsildar, LA NH, Kollam								
1.	11/93	43/90 dt. 24-3-90	8-5-90	15-12-92	31-5-99	1.15	25	0.36
2.	93/93	188/89 dt. 21-3-89	25-4-89	30-1-93	23-11-99	2.45	39	1.20
3.	239/93	11/91 dt. 5-2-91	20-4-91	27-5-92	29-3-99	0.72	7	0.06
4.	268/93	6/92 dt. 22-8-92	28-10-92	26-6-93	23-2-2000	1.06	2	0.03
5.	295/93	14/90 dt. 7-3-90	19-4-90	30-7-93	21-2-2000	1.88	33	0.77
6.	94/92	19/91 dt. 5-3-91	17-4-91	3-6-92	23-12-98	0.73	7	0.06
7.	206/90	149/90 dt. 16-3-89	19-4-89	30-6-90	31-10-97	2.08	6	0.16
8.	87/92	20/91 dt. 5-2-91	24-4-91	2-6-92	30-1-99	1.17	7	0.11
9.	93/92	21/91 dt. 5-3-91	17-4-91	3-6-92	21-8-98	0.70	7	0.06
10.	182/92	36/90 dt.23-4-96	7-5-90	24-10-92	22-2-99	1.70	11	0.23
11.	97/91	dt. 15-1-90	6-4-90	15-6-91	30-6-98	4.19	8	0.42
12.	59/90	110/88 dt. 29-7-88	12-10-88	30-1-90	22-10-98	0.72	8	0.07
13.	133/91	123/90 dt. 20-3-90	21-4-90	30-8-91	30-5-98	0.90	10	0.11

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
14.	102/91	46/90 dt. 20-3-90	28-4-90	10-4-91	23-12-98	2.19	5	0.14
15.	37/92	17/90 dt. 16-1-90	31-3-90	29-2-92	31-10-98	2.91	17	0.62
16.	64/92	45/90 dt. 20-3-90	28-4-90	30-3-92	30-6-98	1.32	17	0.28
17.	66/92	42/90 dt. 20-3-90	28-4-90	28-3-92	30-12-98	1.30	17	0.28
Special Tahsildar, LA General II, Kollam								
18.	80/91	1/90-91 dt. 31-5-90	20-7-90	7-11-91	29-11-2000	1.49	9	0.17
19.	132/93	2/92-93 dt. 25-4-92	30-5-92	17-2-93	27-3-99	9.11	2	0.23
20.	49/94	9/93-94 dt. 9-3-94	16-4-94	22-10-94	22-12-99	0.80	1	0.01
21.	20/89	15/87 dt. 31-1-88	1-3-88	29-12-88	28-8-97	0.91	3	0.03
22.	19/89	15/87 dt. 31-1-88	6-3-88	29-12-88	28-8-97	0.77	3	0.03
23.	1/92	5/89-90 dt. 29-3-90	10-3-90	18-12-91	29-9-2000	0.50	15	0.09
24.	53/95	5/93 8-6-93	1-7-93	27-4-95	29-2-2000	6.86	16	1.37
						Total		6.89

APPENDIX VII

payment of interest due to delay in remitting compensations

[Reference : Paragraph 3.7.8 (i)]

<i>Sl.No.</i>	<i>LAR No.</i>	<i>Date of judgement.</i>	<i>Enhanced land value of the land acquired (Rs. in lakh)</i>	<i>Govt. Pleader applied for copy of decree</i>	<i>Received in collectorate</i>	<i>Date of request of the collector to provide fund</i>	<i>Date of receipt of the decretal amount by the LAO</i>	<i>Date of remittance to court</i>	<i>Delay in months from the Judgement to the date of remittance</i>	<i>Interest remitted (Rs. in lakh)</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	9/98	22-11-99	0.94	3-6-2000	2-8-2000	16-8-2000	11/2000	30-11-2000	12	0.08
2.	4/98	30-1-99	0.10	7-6-2000	10/2000	10-11-2000	8-2-2001	30-3-2001	26	0.03
3.	10/98	30-11-98	1.41	13-9-99	6-1-2000	7-1-2000	6-10-2000	22-10-2000	23	0.32
4.	17/98	19-2-99	0.61	13-9-99	6-1-2000	19-2-2000	10/2000	18-11-2000	23	0.12
5.	19/98	29-11-99	1.45	25-7-2000	20-10-2000	9-11-2000	3/2001	26-3-2001	16	0.20
6.	11/98	30-11-98	1.41	13-9-99	6-1-2000	6-1-2000	8-2-2001	26-3-2001	28	0.41
7.	28/98	28-7-99	1.67	18-8-99	6-1-2000	2-2-2000	11/2000	12/2000	17	0.25
8.	32/98	25-3-99	2.88	18-8-99	6-1-2000	25-1-2000	2/2001	26-3-2001	24	0.69
9.	45/98	27-11-99	0.08	25-9-2000	19-12-2000	26-12-2000	4/2001	9-5-2001	18	0.01
10.	6/98	21-12-98	0.64	3-6-2000	2-8-2000	26-8-2000	10/2000	8-11-2000	23	0.15
11.	35/98	28-7-99	0.04	1-6-2000	2-8-2000	23-8-2000	10/2000	8-11-2000	16	0.01
12.	43/98	27-7-99	0.54	18-8-99	6-1-2000	25-1-2000	8/2000	8-8-2000	13	0.06
13.	44/98	10-8-99	0.24	18-8-99	8-1-2000	28-1-2000	8/2000	8-8-2000	12	0.02
14.	27/98	9-8-99	1.98	18-8-99	6-1-2000	28-1-2000	7/2000	24-8-2000	13	0.20
15.	37/98	6-9-99	1.01	22-5-2000	2-8-2000	11-8-2000	10/2000	8-11-2000	14	0.12
16.	14/98	28-7-99	3.22	18-8-99	27-12-99	14-2-2000	10/2000	17-11-2000	16	0.45
17.	12/98	30-11-98	1.41	13-9-99	6-1-2000	2-2-2000	7/2000	8/2000	21	0.29
18.	49/98	26-3-99	1.12	18-8-99	7-7-2000	3-8-2000	8/2000	23-8-2000	16	0.16
19.	41/98	28-6-99	0.41	18-8-99	6-1-2000	22-7-2000	10/2000	8-11-2000	17	0.07
20.	24/98	30-6-99	1.15	6-6-2000	28-10-2000	29-11-2000	3/2001	30-3-2001	21	0.23

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
21.	26/98	9-8-99	1.64	18-8-99	6-1-2000	6-2-2000	7/2000	8/2000	12	0.39
22.	13/98	30-11-98	1.41	13-9-99	6-1-2000	25-1-2000	10/2000	8-11-2000	24	0.34
23.	5/98	26-12-99	0.11	13-9-99	2-8-2000	8-9-2000	12/2000	14-12-2000	22	0.02
24.	39/98	28-6-99	0.30	18-8-99	6-1-2000	25-1-2000	12/2000	12/2000	18	0.05
25.	15/98	10-8-99	10.43	18-8-99	6-1-2000	2-2-2000	21-7-2000	26-7-2000	11	0.86
26.	33/98	22-3-99	0.86	18-8-99	6-1-2000	4-2-2000	10/2000	8-11-2000	20	0.16
27.	34/98	28-7-99	0.36	18-8-99	6-1-2000	25-1-2000	10/2000	8-11-2000	16	0.05
28.	29/98	27-1-99	0.88	13-9-99	6-1-200	4-2-2000	10/2000	13-11-2000	22	0.19
29.	25/98	22-3-99	1.73	18-8-99	6-1-2000	9-2-2000	8/2000	23-8-2000	17	0.26
30.	42/98	27-7-99	1.59	25-9-2000	19-12-2000	26-12-2000	5/2001	9-5-2001	22	0.34
31.	5/98	22-3-99	0.61	13-9-99	7-7-2000	3-8-2000	8/2000	5-8-2000	17	0.09
32.	18/98	16-7-99	0.18	22-5-2000	2-8-2000	16-8-2000	10/2000	8-11-2000	16	0.03
33.	46/98	16-3-99	0.10	13-9-99	6-1-2000	25-1-2000	3/2001	16-3-2001	24	0.02
34.	21/98	26-3-99	1.12	18-8-99	6-1-2000	2-2-2000	8/2000	26-8-2000	17	0.17
35.	36/98	13-9-99	2/82	14-1-2000	2-9-2000		3/2001	3-4-2001	19	0.25
36.	47/98	30-6-99	0.05	13-8-99	6-1-2000	22-2-2000	3/2001	28-3-2001	21	0.01
37.	48/98	30-6-99	0.89	18-8-99	6-1-2000	20-2-2000	8/2000	26-8-2000	14	0.10
38.	8/98	5-2-99	0.03	22-5-2000	12-7-2000	25-8-2000	11/2000	30-11-2000	21	0.01
Special Tahsildar, LA (KSHB), Thiruvananthapuram										
39.	43/88	14-8-91	0.52					31-3-95	42	0.24
40.	499/87	30-10-91	0.54					22-1-95	38	0.22
41.	677/88	30-6-95	0.54					31-3-02	81	0.51
42.	644/88	28-3-92	0.54					31-1-94	22	0.12
43.	7/88	7-10-91	1.00					12/94	38	0.41
44.	55/88	12-3-92	1.97					30-4-96	50	1.11
45.	26/93	31-7-95	0.14					30-12-96	17	0.02
46.	492/87	19-12-92	1.03					31-3-96	40	0.45
47.	3/90	26-10-92	0.27					18-3-94	27	0.07
48.	4/91	30-3-94	1.45					6-3-98	47	0.76
49.	5/91	29-6-93	0.24					31-12-98	72	0.20
50.	6/91	15-1-93	0.16					19-2-94	13	0.02

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Special Tahsildar, LA General, Ernakulam										
51.	10/88	31-7-91	4.02					29-3-94	32	1.36
52.	700/93	25-3-96	0.68					13-2-97	11	0.06
53.	270/94	24-2-96	0.91					13-2-97	12	0.08
54.	1/93	8-4-94	0.85					17-6-97	38	0.35
55.	71/92	7-4-93	0.20					31-10-95	43	0.07
Special Tahsildar, (Railways) Thiruvananthapuram										
56.	269/94	31-1-97	3.07		6/2001			31-3-02	62	2.19
57.	131/94	30-9-94	0.60					11-7-01	45	0.30
58.	233/94	31-1-97	2.20		12/2000			31-3-02	62	1.57
									Total	17.32

APPENDIX VIII

Details of Staff*(Reference : Paragraph 3.7.9)*

	1997-98		1998-99		1999-2000		2000-01		2001-02	
	<i>No. of Units</i>	<i>No. of Staff</i>	<i>No. of Units</i>	<i>No. of Staff</i>	<i>No. of Units</i>	<i>No. of Staff</i>	<i>No. of Units</i>	<i>No. of Staff</i>	<i>No. of Units</i>	<i>No. of Staff</i>
Trivandrum	11	325	10	276	10	269	10	269	9	242
Kollam	6	156	7	175	7	176	7	175	7	174
Pathanamthitta	2	50	2	50	2	50	2	50	2	50
Alappuzha	7	139	8	150	8	150	5	106	5	108
Idukki	1	26	1	26	2	45	2	45	2	45
Kottayam	6	84	6	85	6	86	6	85	6	79
Ernakulam	20	387	20	376	20	373	20	372	20	349
Thrissur	3	52	3	52	3	52	4	64	4	64
Palakkad	3	65	3	65	3	62	3	62	3	58
Malappuram	3	47	3	47	3	47	3	47	3	42
Kozhikode	7	161	8	172	8	174	8	174	8	171
Kannur	4	80	5	107	8	169	8	171	8	143
Kasaragod	3	56	3	56	3	56	2	36	2	36
Total	76	1628	79	1637	83	1709	80	1656	79	1561

APPENDIX IX

Establishment arrears pending realisation*[Reference : Paragraph 3.7.9 (ii)]**(Rs. in lakhs)*

<i>Sl. No.</i>	<i>Name requisitioning authority</i>	<i>Amount of arrears</i>	<i>Period to which the arrears related</i>
1.	Inaland Water Ways Authority of India	49.24	1999-2001
2.	Indian Oil Corporation	24.05	2000-2002
3.	Kerala State Housing Board	14.44	1999-2002
4.	Kinfra	1.58	1996-1997
		6.91	2000-2001
5.	Kochi International Airport	105.71	1994-2001
6.	Kochi International Airport Society	115.04	1994-2002
7.	Cochin Corporation	127.20	1988-2002
8.	Panchayats/Municipalities	17.08	1989-2002
9.	Railways	1.65	1990-1991
		113.55	1998-2002
10.	Kerala State Electricity Board	209.09	Not available
		2.58	1998-1999
11.	Power Grid Corporation	5.29	2000-2002
12.	Kerala State Tourism Development Corporation	25.42	2000-2001
13.	Hindustan News Print, Vellore	18.78	1996-2000
14.	Steel Industries, Cherthala	5.52	Not available
15.	Department of Space, Thumba	3.52	1990-1992
		0.45	1994-1995
		2.13	2000-2001
16.	Travancore Titanium Products Ltd.	1.72	Not available
17.	Kerala Clays and Ceramics Limited	3.53	-do-
18.	Kerala Water Authority	4.04	-do-
19.	Cochin Devaswam	22.92	-do-
20.	Guruvayoor Devaswam	0.73	2001-2002
21.	HUDCO	71.26	Not available
22.	Greater Cochin Development Authority	39.28	2000-2002
23.	Others	8.58	Not available
	Total	1001.29	