കൊട്ടാരക്കര |

മേജർ/26/2018/ ഡ.മി.ഒ.
ദുത്തിനിക്കളിൻ മില്ലിശാ南京 (2014-16)
ചട്ടാണന്തരം, 21/08/2018

മേഖലാപ്രകാരം

(2014-16) മുതൽ 91-ലോകം മുന്നാറത്ത് 15-ലോകം മുന്നാറത്ത്
ഒടുവിലെ എണ്ണത്തിൽ പാതം എണ്ണത്തിൽ.

(2014-16) മുതൽ 91-ലോകം മുന്നാറത്ത് 15-ലോകം മുന്നാറത്ത്

d/ക്കെട്ടിലിൽ മംഗലത്തിൽ പെരുകുക പോലെ

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കോഴിക്കോട് പ്രവിശ്യയിൽ കോഴിക്കോട് പ്രവിശ്യയിൽ
കോഴിക്കോട് പ്രവിശ്യയിൽ
കോഴിക്കോട് പ്രവിശ്യയിൽ

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നിരീക്ഷണം നടത്തിയിരിക്കേണ്ട ഇവിടെ തന്നെ മുന്നേക്കാനുള്ള പ്രത്യേക അപ്സാരം കൊടുത്ത്
മാറ്റിയതിനു കാരണം. പ്രസിദ്ധിച്ചതുപോലെ വേണ്ടത്രേ മനുഷ്യർ
ഭൂമിയെ മാറ്റിയതിനു കാരണം. മനുഷ്യർ എല്ലാവരും മനുഷ്യർ
മാറ്റിയതിനു കാരണം. അവരുടെ
പ്രത്യേകിച്ചും മാത്രം മാറ്റിയതിനു കാരണം. അവരുടെ
മനുഷ്യർ എല്ലാവരും മനുഷ്യർ
മാറ്റിയതിനു കാരണം. അവരുടെ

പ്രത്യേകിച്ചും മാത്രം മാറ്റിയതിനു കാരണം.
Endorsement No:P3/23157/2018/Coll.Edn Dated 03.09.2018

Copy Communicated to All the Deputy Directors/College Principals/Hostel Wardens/Account Section/Audit Section/Budget Section/Scholarship Section for information and necessary action.

Cindhy A
Senior Finance Officer
For Director of Collegiate Education
during the five-year period 2005-10, 64 to 83 per cent of the plan expenditure incurred during the last quarter and 53 to 72 per cent was incurred in March. The year-wise break up of expenditure is given below:

<table>
<thead>
<tr>
<th>Year</th>
<th>Expenditure (Plan)</th>
<th>Expenditure during last quarter (Percentage)</th>
<th>Expenditure during March (Percentage)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2005-06</td>
<td>27.37</td>
<td>19.77(72)</td>
<td>17.80(65)</td>
</tr>
<tr>
<td>2006-07</td>
<td>32.92</td>
<td>21.80(66)</td>
<td>18.40(56)</td>
</tr>
<tr>
<td>2007-08</td>
<td>18.65</td>
<td>11.95(64)</td>
<td>9.89(53)</td>
</tr>
<tr>
<td>2008-09</td>
<td>21.92</td>
<td>17.18(78)</td>
<td>14.27(65)</td>
</tr>
<tr>
<td>2009-10</td>
<td>39.99</td>
<td>33.22(83)</td>
<td>28.87(72)</td>
</tr>
</tbody>
</table>

Source: Detailed Appropriation Accounts and VLC data of AG (A&E).

As rush of expenditure at the close of the financial years could result in undue haste in spending of funds, leading to financial malpractices and cause strain in the cash balance position of the Government, the department needs to take steps to ensure that the administrative procedures are strict to avoid year end withdrawal of funds.

Reconciliation of expenditure

As per Article 74 (1) of KBM, the departmental figures of expenditure should be reconciled with those of the treasury and the Accountant General (A&E). It was found during audit that none of the offices have conducted reconciliation of departmental expenditure figures with those of the treasury/AG. The DME also admitted that the figures of the department were reconciled with the figures of the Accountant General (A&E). Absence of reconciliation is fraught with the risk that defalcations, misappropriations, overdrawals would remain undetected leading to possible loss of Government money. Government stated (October 2010) that necessary directions have been given to the DME for timely reconciliation of departmental figures with those of the Accountant General (A&E).

Irregular retention of funds in deposit accounts

Rule 40 (c) of the Kerala Financial Code provides that money drawn from the treasury should under no circumstances be kept outside Government accounts. Contrary to this, Government accorded (March 2009 and March 2010)
sanctions for withdrawal of ₹50 lakh each and for depositing the amount in the Public Sector bank account of the Paramedical Council for the purchase of equipment and for the construction of a building for the Paramedical Council.

Accordingly, ₹50 lakh each drawn during 2008-09 and 2009-10 was deposited in the savings bank account of the Paramedical Council. As of March 2010, only ₹15 lakh out of the deposited amount was utilised for purchase of equipment and the balance ₹85 lakh was retained in the savings bank account of a Public Sector bank.

(Audit Paragraphs 3.1 to 3.7 contained in the Report of the Comptroller and Auditor General of India for the year ended 31 March, 2010 (Civil).]

5. Regarding the audit paragraph, 'Integrated Audit of Medical Education Department', the Secretary, Health and Family Welfare Department informed that there were 30 Medical Colleges including 7 Government Medical Colleges, 21 self-financing Medical Colleges, Pariyaram Co-operative Medical College and Amritha Medical College. In the State there is a total of 3500 seats for MBBS Course. The Committee directed the Health and Family Welfare Department to submit an up to date report on position of seats for MBBS course in various Medical Colleges. To another query the Secretary, Health and Family Welfare Department replied that after establishing a special university named 'KUHAS' in 2009, all matters concerned with syllabus, curriculum, examinations etc. had been unified and brought under the control of that university.

6. During the discussion on the audit paragraph 'Budget Provision and expenditure', the Secretary, Health and Family Welfare Department apprised that there was no balance in the TSB Account and the Budget allocation was fully utilised. To a query of the Committee, the Secretary assured to furnish the details of expenditure within one week. Even though Medical Education Department was established in 1990 the staff was under the dual control of DHS & DME and in 2009-10, they were brought under the control of the DME. He added that the planning division of DME was weak and due to scarcity of ministerial staff, proper planning of budget proposal could not be done. Though this issue had been taken up with Finance Department, the problem could not be solved out yet. He supplemented that though academic matters were dealt with by the university, procurement of equipment was done by DME (Planning). The Committee was apprehensive of the mode of assessment of non-plan fund. It directed the Health and Family Welfare Department to furnish a report detailing the plan expenditure with substantive evidence to prove plan account had been completely expended.
7. Regarding the rush of expenditure at the fag end of the financial year, the Health and Family Welfare Department put forth that tender procedures were the reason for the cumulative expenditure. The Secretary Health and Family Welfare Department put forth that tender procedures commenced at the beginning of the financial year, procurement of equipment could be completed only 4 months of February or March. In this regard, the Secretary Health and Welfare Department deposed that situation is much better after the formation of KMSC. At present equipment, which costs more than ₹25 lakh is being procured by KMSC and it could complete tender procedures by September-Oct. The equipment could be supplied before January. Equipment costing ₹25 lakh were purchased by the Principal. Tender procedures would be completed by September and the equipment could be supplied before January. Equipment costing ₹25 lakh were purchased by the Principal by resorting to tender procedure. The Committee desired to provide the latest data regarding the expenditure and the Secretary, Health and Family Welfare Department agreed to do so.

8. Regarding the audit paragraph, the Secretary, Health and Family Department apprised the Committee that though the internal audit division of the department was very weak, reconciliation of expenditure up to the year 2011-12 was completed. The Additional Secretary, Finance Department supplemented that the savings pointed by Audit was the savings in budget estimate, which was more than ₹25 lakh. The Committee pointed out that the department had awarded order for equipment but no expenditure was incurred; hence savings occurred.

9. The Committee enquired the opinion of the Finance Department regarding the withdrawal of ₹50 lakh each in March 2009 and March 2010 from the treasury and deposited the same in S.B. account of a Nationalised Bank. The Additional Secretary, Finance Department replied that the act of the Patanjali Ayurveda Council was absolutely irregular. He continued that the fund borrowed by the Department had been handed over to the Department but the department had to borrow the amount and deposited the same into the non-interest bearing account of a nationalised bank and later to an S.B. account. The Secretary, Health and Family Welfare Department submitted that the amount was for the construction of building for academic wing and it had been fully utilised.

10. In this regard the official from the Office of the Accountant General informed that such malpractice are to be curtailed so that department maintains the details of officials handling such accounts. If any, such manipulations, if any, occurred could not be traced out. The Committee informed that the circular issued by the Finance Department in this regard was not complied with and this impropriety is still followed in many departments.
Committee viewed this issue as a matter of grave concern and urged the Finance Department to take stringent steps to avoid such malpractices in future. It decided to recommend that every administrative department should take conscientious effort to ensure such irregular transaction of fund in future. The Committee observed that the action of the Paramedical Council was highly irregular and there were violations of rules regarding maintenance of Government accounts. The Committee decided to recommend that departmental action against the officers responsible in case of such irregularity, if any, found in future and to realise penal interest @ 18% of the fund so transferred from the official concerned.

Conclusion/Recommendation

11. The Committee directs the Health and Family Welfare Department to submit a report on the current status of seats for MBBS Course in various medical colleges in Government and private sector.

12. The Committee expresses its displeasure for not furnishing the details of expenditure as assured by the Secretary, Health and Family Welfare Department. The Committee directs the department to furnish a report detailing the Plan expenditure with substantive evidence to prove that plan fund had been utilised completely.

13. The Committee urges the Health and Family Welfare Department to submit the details of expenditure during every quarter from the year 2010-11.

14. The Committee evaluates that the very act of Paramedical Council, which deposited the money drawn from the treasury in a Savings Bank Account of a Nationalised Bank is highly irregular. It speculates mishandling and manipulation in this kind of fund transaction. The Committee suggests that Finance Department should evolve an effective mechanism to bring to an end such malpractices rather than circulating instructions.

15. The Committee moots that administrative departments should take conscientious efforts to avoid such fund transactions. It recommends that disciplinary action should be initiated against the officials responsible for it in case of such irregularity and they should be levied with penal interest @18% of the fund so transferred.