



GOVERNMENT OF KERALA

Finance (PAC-A) Department

HAND BOOK
OF
INSTRUCTIONS FOR THE SPEEDY SETTLEMENT OF
AUDIT OBJECTIONS/INSPECTION REPORTS,
TIMELY DISPOSAL OF DRAFT AUDIT PARAGRAPHS
AND
TIMELY ACTION ON MATTERS PERTAINING TO
THE PUBLIC ACCOUNTS COMMITTEE, THE
ESTIMATES COMMITTEE, THE LOCAL
FUND ACCOUNTS COMMITTEE AND
THE PAPERS LAID ON THE
TABLE COMMITTEE
EDITION 2017

HAND BOOK
OF
INSTRUCTIONS FOR THE SPEEDY SETTLEMENT OF
AUDIT OBJECTIONS/INSPECTION REPORTS,
TIMELY DISPOSAL OF DRAFT AUDIT PARAGRAPHS
AND
TIMELY ACTION ON MATTERS PERTAINING TO
THE PUBLIC ACCOUNTS COMMITTEE, THE
ESTIMATES COMMITTEE, THE LOCAL
FUND ACCOUNTS COMMITTEE AND
THE PAPERS LAID ON THE
TABLE COMMITTEE
EDITION 2017

INTRODUCTION

The Hand Book of Instructions for Speedy Settlement of Audit Objections/ Inspection Reports, Timely Disposal of Draft, Audit Paragraphs and Timely Action on Matters pertaining to the PAC and other Committees was issued in 1998, revised in 2001 and revised in 2010, reprinted in 2006. This book is a guiding material for proper monitoring and furnishing of Action Taken Statements/replies to the recommendations of various committees and reports/ objections from Accountant General.

Since the printing of the revised edition in 2010, several circulars were issued in this regard. Moreover C & AG report on State Finances in which the procedures are different from other audit reports was introduced. The procedures of LFAC reports based on AG's report and Audit Department's reports are different. This is also not mentioned in 2010 Edition. Therefore a revised edition of Hand Book incorporating the above details is issued.

PROCEDURE FOR FURNISHING REPLIES/ACTION TAKEN STATEMENT FOR AUDIT OBJECTIONS, INSPECTION REPORTS, DRAFT PARAS, AUDIT PARAS, EXCESS REGULARISATION AND RECOMMENDATIONS OF PAC/PUC

<i>Sl. No.</i>	<i>Category</i>	<i>Time allotted for furnishing final reply</i>	<i>Procedure/Remarks</i>
(1)	(2)	(3)	(4)
1	Audit objection (Objections slip/ letter/audit note)	Within a fortnight (Reply should be furnished by Disbursing Officers/ Heads of Offices/ Controlling authorities)	Register of audit objection should be maintained as stipulated in Circular No. 25/65/Fin., (Ins-3) dated 9-6-1965 (Page No. 53)
2	Inspection Report	Within the time specified by AG in Inspection Report	If more time is required for furnishing a final reply, an interim reply may be given within 4 weeks indicating the action taken so far to rectify the defects pointed out (Page No. 48-49)

(1)	(2)	(3)	(4)
3	Draft Para (Economic Sector, General and Social Revenue Sector, Sector, State Finances, Public Sector Undertaking, LFAC, Others)	Within the time limit specified by AG in the covering letter of draft para	Reply to draft para is to be furnished to the Accountant General by way of a D. O. Letter from the Secretary concerned. If the final reply cannot be given within the time limit specified, interim reply should be given to the AG indicating the time by which the final reply could be sent for verification. In any case final reply should be sent within 3 months from the date of receipt of draft para (Page No. 37 &38)
4(a)	Audit Para (G&SSA, Economic Sector, Revenue Sector, Public Sector Undertaking, LSGD, Performance and Compliance Audit, Others etc.)	Within 2 months of publication/present- ation of the report in the Legislature	The concerned Administrative Department shall prepare 40 copies of the Action Taken Statement duly signed by an officer of and above the rank of Joint Secretary and the same shall be forwarded directly to Legislature Secretariat with 5 copies to AG and 3 copies to Finance Department. Prior vetting by AG is not required (Circular No. 27/97/Fin., dated 3-4-1997) (Page No. 23)
4(b)	State Finances	Within 2 months of publication/presentation of the report in the Legislature	Finance Department shall prepare the ATS (Remedial Measures Taken) by collecting details from concerned departments. 40 copies of the ATS duly

(1)	(2)	(3)	(4)
			signed by the Officer of and above the rank of Joint Secretary of Finance Department and the same shall be forwarded to Legislature Secretariat with 5 copies to AG and 3 copies to Finance (PAC-B) Department. Prior vetting by AG is not required (Circular No. 27/97/Fin., dated 3-4-1997) (Page No. 23)
5	Excess regularisation	Within 2 months of presentation of Appropriation Accounts in the Legislature	3 copies of the notes for regularisation of excess expenditure signed by an officer of and above the rank of Joint Secretary with the concerned file (c.f. & n. f.) should be forwarded to AG for vetting through Finance (PAC-A) Department. After getting it vetted, final copies of the notes (40 copies) signed by an officer of and above the rank of Joint Secretary after incorporating the certificate to the effect that, "notes have been vetted by audit and remarks pointed out in audit for incorporation in the final copies are duly incorporated" may be forwarded directly to Legislature Secretary. 5 and 3 copies each of the notes shall be forwarded to AG and Finance (PAC-A) Department respectively (Page No. 130)

(1)	(2)	(3)	(4)
6	PAC/PUC Recommendations	As early as possible and in any case within 2 months from the date of presentation of the report in the Legislature	Action Taken Statement shall be forwarded by the Administrative Department directly to AG for vetting along with the connected file (c.f. & n.f.). After getting it vetted 40 copies of final Action Taken Statement signed by an officer of and above the rank of Joint Secretary shall be forwarded to AG for onward transmission to Legislature Secretariat with 3 copies to Finance (PAC) Department (Page 45 & 46 Para 45)
7(a)	LFAC (Based on the report of Director of (LFAD)	Within the time limit specified by the Committee or within 3 months	Concerned Administrative Departments shall prepare 40 copies of Action Taken Statement duly signed by an officer of and above the rank of Joint Secretary. The same shall be forwarded to the Director of Local Fund Audit for scrutiny and for onward transmission to Legislature Secretariat with copy to Finance (PAC-B) Department. Circular No. 23/09/Fin., dated 3-3-2009 (Page No. 115-116)
7(b)	LFAC (Based of on the report of C&AG on Local Bodies)	Within the time limit specified by the Committee or within 3 months	Concerned Administrative Departments shall prepare 3 copies of Action Taken Statement (RMT) duly signed by an Officer

(1)	(2)	(3)	(4)
			of and above the rank of Joint Secretary and shall be forwarded to AG for vetting along with Administrative Department file. 40 copies of the vetted ATS may be forwarded to AG for onward transmission to Legislature Secretariat with 2 copies to Finance (PAC-B) Department.
8	Committee on Papers laid on the Table	Within 2 months of issuance of SROs or before the close of the succeeding Assembly Session	All the Administrative Departments shall forward 150 copies of SROs/ Notifications issued by them to the Legislature Secretariat for laying the same in the table of Legislative Assembly in the succeeding session or within 2 months of issuance of SRO notification whichever is earlier. All Administrative Departments shall forward the consolidated list and copies of SROs issued by them during the calander year to the Legislature Secretariat on or before 31st January of every year (Circular No. 77/ 08/Fin., dated 14-11-2008 and Circular No. 20/09/Fin., dated 12-3-2009) (Page No. 110 & 114). If SRO's notifications, reports etc. were not laid on the Legislature

(1)	(2)	(3)	(4)
			within the stipulated time limit, delay statement specifying the reason for the same (150 copies) should also be forwarded. (Circular No. 57/2015/Fin., dated 16-6-2015). (Page No. 152)
9	Estimate Committee	Within 3 months	40 copies of Action Taken Statement signed by an officer of and above the rank of Joint Secretary shall be furnished to Legislature Secretariat with copy to Finance (PAC-B) Department.
10	Subject Committee	Within the time limit specified by the Committee.	The concerned Administrative Department shall prepare 70 copies of the Statement of Action taken as specified in Circular No. 17/2013/Fin dated 6-2-2013 (Form B) delay statement if any shall be prepared as in Form C. The notes for the Subject Committee for scrutiny of demands for grant should be prepared as in Form A as soon as the finalization of Budget/Revised Budget whichever is being referred to the Subject Committee. 70 copies of the notes may be forwarded to Legislature Secretariat with 5 copies of the notes to Finance (PAC-A) Department.

(1)	(2)	(3)	(4)
11	Committee on Official Language		35 copies of the Final Report duly signed by the Officer of and above Joint Secretary should be forwarded to Legislative Secretariat with copy to Finance (PAC-B) Department. Further recommendation sought may be furnished within the time limit or within 15 days.
12	Petitions Committee	within 3 months	35 copies of the Final Report duly signed by the Officer of and above Joint Secretary should be forwarded to Legislative Secretariat with copies to Finance (PAC-B) Department.
13	Youth and Youth Affairs Committee	within 15 days	30 copies of the Final Report duly signed by the Officer of and above Joint Secretary should be forwarded to Legislative Secretariat with copies to Finance (PAC-B) Department.
14	Subordinate Legislation	within 3 months	Concerned Department should finish 35 copies of ATR duly signed by an Officer of and above rank of Joint Secretary to Legislative Secretariat with copies to Financ (PAC-B) Department.
15	Committee on Senior Citizen's Welfare	within 15 days	30 copies of the Final Report duly signed by the Officer of and above Joint Secretary should be forwarded to Legislative Secretariat with copies to Finance (PAC-B) Department.

(1)	(2)	(3)	(4)
16	Committee for Welfare of Backward Class Communities	within 2 months	Concerned Department should furnish 35 copies of ATR duly signed by an Officer of and above the rank of Joint Secretary to Legislative Secretariat with copies to Finance (PAC-B) Department.
17	Committee on Welfare of Scheduled Class and Scheduled Tribes	within 2 months	30 copies of the Final Report duly signed by the Officer of and above the rank of Joint Secretary should be forwarded to Legislative Secretariat with copies to Finance (PAC-B) Department.
18	Committee on the Welfare of Women, Children and Physically Challenged	within 1 month	40 copies of the Final Report duly signed by the Officer of and above the rank of Joint Secretary should be forwarded to Legislative Secretariat with copies to Finance (PAC-B) Department.
19	Committee on Welfare of Fishermen and allied workers	within 3 months	30 copies of the Final Report duly signed by the Officer of and above the rank of Joint Secretary should be forwarded to Legislative Secretariat with copies to Finance (PAC-B) Department.

Under the above circumstances, the present edition of Hand Book of Instructions is issued (after incorporating the Circulars issued till date), for strict observance of the instructions by all Administrative Departments and Heads of Departments.

DR. K. M. ABRAHAM,

Additional Chief Secretary (Finance).

GOVERNMENT OF KERALA
Finance (PAC) Department
 CIRCULAR

No. 59/1981/Fin.

Dated, Trivandrum, 6th October, 1981.

Sub:—Prompt action to be taken on audit paras on the Report of the Controller and Auditor General of India—Instruction issued—Regarding.

Ref:—1. D. O. letter No. Rep. 1/54-1/Vol. XXVI dated 5-6-1981 from Shri S. Sethuraman, Accountant General, Kerala addressed to Chief Secretary.

2. Letter No. Rep. 1/54-1/Vol. XXVI/147 dated 25-8-1981 from the Accountant General, Kerala, Trivandrum.

The irregularities/omission noticed in audit are mentioned in the Reports of the Comptroller and Auditor General of India. These Reports presented to the Legislature every year are discussed in due course by the Committee on Public Accounts. The Accountant General, Kerala, has, in the D. O. letter cited, pointed out that ordinarily the Departments do not initiate corrective measures on the basis of the observations made by Audit till the Reports come up before the Public Accounts Committee. With a view to improving the working of the Departments he has suggested to devise suitable arrangements for examination and discussion of the Audit Reports within the Departments (without waiting for Public Accounts Committee discussion) to identify the system defects/deficiencies etc., so that steps could be taken in time to improve the systems and to guard against mistakes in future.

2. Government have examined the points raised by the Accountant General in the D. O. letter cited and are pleased to issue the following instructions in the matter.

3. The instructions contained in para 35 of the Hand Book of Instructions issued by this Department are extracted below:—

Rectification of defects, irregularities, lapse, etc. commented upon in the audit paras.

“Normally it has to be presumed that a draft para forwarded to the Secretary to Government for verification will find a place in the Audit Report which will be placed on the table of the Legislature. The Audit Report so placed will be examined by the Public Accounts Committee, and the concerned Secretary

to Government and the Heads of Department will have to appear as witness before the Committee when it examines the particular para in the Audit Report. There will normally be a time lag ranging from six months to one year between the date on which the draft para is forwarded by the Accountant General for verification and the date on which the particular para is taken up for consideration by the Public Accounts Committee. One of the questions which the Public Accounts Committee generally puts to the witnesses is whether, at least after the receipt of the draft para the irregularities commented upon in the audit para has been rectified (wherever possible) whether adequate steps have been taken to see that such irregularities do not recur and also whether in cases of loss to Government, necessary action against those responsible have been taken. If the Secretary to Government and the head of the Department concerned taken prompt action immediately on receipt of draft para to rectify the defects and proceed against the officers responsible to make good the losses, if any, incurred by the Government due to their negligence and also issued detailed instructions for the avoidance of repetition of such irregularities, it should be possible to depose before the committee that the irregularity has since be rectified and that action has also been taken to avoid recurrence of such things in future. Hence the Secretary to Government and the Heads of the Department should, on receipt of a draft para, examine among other things, the following aspects and take suitable remedial measures immediately:—

- (i) Whether the irregularity committed was due to negligence or culpability on the part of any Government Servant (if so, suitable action should be initiated against him).
- (ii) Whether there was lack of proper instructions or defects in the organisational set up (if so, steps should be taken to rectify such defects).
- (iii) If there was a loss to the Government the responsibility for the same should be fixed and steps taken to recover the loss.
- (iv) If the irregularity committed was due to lack of proper supervision or ambiguity in the rules, steps should be taken to enforce adequate supervision or to amend the rules.

In otherwords, all possible ways should be thought of to prevent recurrence of such an irregularity and also to make amends for the irregularity committed.”

4. Attention of all the Special Secretaries/Secretaries to Government and the Heads of Department is invited to the above instructions and they are requested to adhere to these instructions scrupulously.

5. They are also requested to examine the important irregularities/omission commented upon in the paras of the Reports of the Comptroller and Auditor General of India relating to their Departments and take corrective measures well before the paras come up before the Public Accounts Committee for discussion. The action in this regard should be completed within six months from the date of receipt of each draft paragraph.

S. ANANTHAKRISHNAN,
Chief Secretary.

GOVERNMENT OF KERALA

Finance Department

CIRCULAR

No. 54/1986/Fin.

Dated, Thiruvananthapuram, 15th July, 1986.

Sub:—Speedy settlement of Audit Objection/Inspection Reports—Visit to the Accountant General's Office by Departmental Officers for clearing Audit Objections and Inspection Reports—General Instructions issued.

Ref:—1. D. O. Letter No. Co-ord. (Au)/11-43/86-87/1 dated 11-4-1986 from Sri V. Lakshminarayanan, Accountant General (Audit), Kerala addressed to Chief Secretary.

2. D. O. Letter No. 29049/PAC-A1/86/Fin. dated 7-5-1986 from the Chief Secretary addressed to the Secretaries to Government.

The Accountant General (Audit), Kerala in his letter cited has pointed out that the existing instructions for the speedy settlement of Audit Objections/Inspection Reports are not being followed, by the Heads of Departments. This has contributed to the accumulation of outstanding items in several departments. Para 21 of the Hand Book of Instructions for speedy settlement of Audit Objections/Inspection Reports etc., issued by the Finance Department clearly lays down that the Heads of Departments should specifically detail a Senior Officer, for ensuring prompt attention to Audit Objection and Inspection Reports. This Officer is also required to keep a close watch on the clearance of Audit Objections/Inspection Reports. In case there is a delay of more than one year it is his responsibility to meet the concerned Branch Officer of the Office of the

Accountant General with relevant records to clear the pending items. He is also to submit detailed reports to the Head of Department after each visit to the office of the A. G.

It is now pointed out that practically no Officer from the Departments is visiting the office of the A. G. as instructed. In the meeting held on 16-5-1986 in the room of the Chief Secretary with Accountant General (Audit) and Finance Secretary (Expenditure) it was decided to take effective steps to clear the Audit Objections/Inspection Reports. Accordingly the following instructions are issued.

(1) An Audit Committee for each Department at Secretariat level to be chaired by the Secretary to Government will be constituted. The Committee will include the Head of Department, a senior officer of the AG's Office and one officer of the Finance Department also. The Committee will meet every month to review the progress of clearance of Audit Objections/Inspection Reports.

(2) Simultaneously, a Committee consisting of the Head of the Department, the Deputy Accountant General and the Finance Officer attached to the Department will be constituted to review every month the pendency and clearance of Audit Objections/Inspection Reports at the Department level.

(3) The Chief Secretary will conduct a review of the progress of the work done in three months.

(4) The Secretaries to Government and the Heads of Departments will take expeditious steps to clear all audit objections for the period upto 31-3-1985 before the close of 1986-87.

(5) All Commissioners and Secretaries/Special Secretaries to Government and the Heads of Departments are requested to adhere to these instructions scrupulously.

K. MOHANACHANDRAN,
Secretary (Expenditure).

GOVERNMENT OF KERALA

Finance (PAC) Department

CIRCULAR

No. 16/1987/Fin.

Dated, Thiruvananthapuram, 17th March, 1987.

Sub:—Public Accounts Committee 1984-86—Seventy-sixth Report Recommendation No. 20 (para No. 39)—Regularization of excess over voted grants and charged appropriations—New Procedure—Instructions issued.

Ref:—Circular No. 11/82/Fin. dated 17-2-1982.

The Public Accounts Committee 1984-86, in their 76th Report, have recommended that while giving explanatory notes for excess expenditure, specific information on the circumstances under which the excess expenditure had to be incurred and why supplementary grants could not be obtained before the close of the year should also be furnished. The notes should accordingly cover the points mentioned below:—

1. Name and number of Grant/Appropriation.
2. Amount requiring regularisation (total grant/appropriation, total expenditure incurred and excess expenditure requiring regularisation) may be stated, if part of excess expenditure is setoff against savings under some sub head details thereof may also be stated.
3. Sub heads in which expenditure exceeded the budget provision (including supplementary provision) and the nature of expenditure.
4. Whether the department was aware that adequate provision was not available to cover the expenditure.
5. The reason why the expenditure could not be postponed to the next year.
6. When and by whom was the additional expenditure sanctioned and in which month was the excess expenditure incurred.
7. When did the excess come to the notice of the Controlling Officer/ Government.
8. Why supplementary grants could not be moved before the end of the financial year.

9. Any extenuating circumstances for incurring such unauthorised excess expenditure.
10. Whether reconciliation of expenditure has been done for verifying the *bona fides* of the expenditure.

All Administrative Departments are therefore, requested to comply with the above instructions strictly while preparing notes on regularisation of excess expenditure in future.

P. K. KRISHNANKUTTY NAIR,
Additional Secretary.

GOVERNMENT OF KERALA

Finance Department

CIRCULAR

No. 36/1989/Fin.

Dated, Trivandrum, 1st June, 1989.

*Sub:—*Public Accounts Committee/Public Undertakings Committee/Estimates Committee—Submission of replies—Statements of action—Instructions issued.

*Ref:—*Chief Secretary's Circular No. 57374/Ins.2/65/Fin. dated 15-11-1965.

In the circular cited, consolidated instructions were issued to the Secretaries to Government etc., regarding the action on Audit Reports and Reports of PAC/PUC/Estimates Committee. These instructions have been incorporated in the Hand Book of Instructions on matters pertaining to PAC, PUC and Estimates Committee.

2. The Hand Book specifically lays down time limits for action. In the case of draft paras, the final reply to the Accountant General should be sent within 6 weeks (para 33 of the Hand Book). In regard to Audit Reports, the statement of action on the audit paras should be submitted to Public Accounts Committee within two months (Para 38A and 39 of the Hand Book). As regards the reports of Public Accounts Committee/Public Undertaking Committee/ Estimates Committee, the action taken on the recommendation should be forwarded to the Committee within two months (para 45 of the Hand Book).

3. The Hand Book lays down that the Secretaries to Government should personally see that above action is taken promptly and with utmost care and attention.

4. It is quite disheartening to note that inspite of these standing instructions, therein inordinate delay on the matter. The PAC in its meeting held on 29-5-1989 reviewed the position and was distressed to note that recommendations made by the Committee as far back as from 1980 onwards are pending implementation inspite of successive reminders from them.

5. Orders regarding allotment of subjects to Parliamentary sections are contained in Circular No. 108885/SE.4/GAD. dated 22-10-1984 and 45622/Par./88/GAD., dated 26-11-1988. One of the functions of the Parliamentary sections is to keep a watch over the disposal of papers relating to various committees of the Legislature. Obviously, this function is not being attended to with due seriousness. Therefore, in order that delay in the furnishing of final reports are avoided, the following further instructions are issued.

(a) The Parliamentary section should maintain a register for each of the Committees of Legislature in which the stages of action on draft paras, registers should be personally reviewed by the Secretary at regular intervals. The Secretary should also personally keep track of the papers of these Committees. Related communications from the Legislature Secretariat should be directly received by the Secretary and mark them to the senior officer assigned with the work (para 33 of the Hand Book) with instruction for specific action.

(b) At the Departmental staff meetings, these cases will form a regular agenda item.

6. The review statement on draft paras, audit reports and reports on Committees should be presented in the Secretaries' Conference held by the Chief Secretary.

S. NARAYANASWAMY,
Chief Secretary.

GOVERNMENT OF KERALA
Finance (PAC) Department
CIRCULAR

No. 71/1990/Fin.

Dated, Thiruvananthapuram, 25th October, 1990.

Sub:—Audit paras on the Report of the Comptroller and Auditor General of India—Further instructions—Issued.

- Ref:*—1. Hand Book of Instructions for the speedy settlement of audit objections etc., issued by this Department.
2. Circular No. 59/81/Fin. dated 6-10-1981 and Circular No. 36/89/Fin. dated 1-6-1989.
 3. Circular No. 4735/D2/90/P & ARD dated 15-5-1990.
 4. D. O. letter No. 5263/PAC.A1/90/Leg. dated 28-4-1990 from the Special Secretary, Kerala Legislature Secretariat addressed to Chief Secretary to Government.

Clear instructions have been issued as per the Hand Book of Instructions and other circulars cited on the method and procedure to be followed in giving replies to the Public Accounts Committee on audit paras. It has also been brought to the notice of all the Departments (as per the circular 3rd cited) that the replies to the Public Accounts Committee should be worded in polite language and also in tune with the seriousness of the issues raised. But it has come to the notice of Government that these instructions are not being strictly followed by many departments. The Public Accounts Committee at its meeting held on 9-4-1990 have expressed deep displeasure over the evasive nature of replies to audit paras furnished by several departments. The following further instructions are therefore issued for strict adherence:—

- (i) The Heads of Departments/Secretaries to Government should give top priority to the work relating to PAC.
- (ii) Replies to the audit paras should be self contained, sufficiently explanatory to convey definite information on the points raised and should be furnished within the time limit.

M. MOHAN KUMAR,
Commissioner and Secretary, Finance.

GOVERNMENT OF KERALA

Finance Department

No. 56550/PAC.AI/93/Fin. *Dated, Thiruvananthapuram, 25th October, 1993.*

U. O. NOTE

Sub:—Audit Reports of the Comptroller and Auditor General of India—
Recommendations of the High Powered Committee appointed by the
Comptroller and Auditor General of India—Follow-up action.

Ref:—Letter No. 60/CAG/1993 dated 19-5-1993 from the Comptroller and
Auditor General of India.

A High Powered Committee was constituted by the Comptroller and Auditor General of India under the Chairmanship of Shri S. L. Shakhder, formerly Secretary General of the Lok Sabha and Chief Election Commissioner of India to study the response of the State Governments to the Audit Report of the Comptroller and Auditor General. The Committee submitted its Report and the Comptroller and Auditor General has forwarded the recommendations for adoption by the State Government. The main recommendations of the High Powered Committee are:—

(i) a Monitoring Committee must be constituted in each Department consisting of the Secretary concerned, Head of Department and the Finance Secretary for regular review of the follow-up action on Audit Reports at the higher levels. An Officer is to be designated in each Department for monitoring the follow-up action;

(ii) for ensuring timely response of State Government to Audit paras/
Draft paras, there should be worthy discussions by Government Officers at senior level with the Principal Audit Officer;

(iii) there should be an Audit Committee in each Department for regular review of audit objections, Inspection Reports etc., with Secretaries concerned as Chairman and the Accountant General and Finance Secretary as Members. The functioning of these Committees have to be evaluated at regular intervals;

(iv) the Government should without waiting for any notice or call from Public Accounts Committee/Committee on Public Undertakings, submit explanatory notes on paragraphs and reviews included in Audit Reports

indicating the action taken or proposed to be taken (This may be done within a period of three months and the Action Taken Notes should be vetted by the Accountant General);

(v) the State Governments may review the question of timely response of Government to the Draft Paras and Draft Reviews proposed for inclusion in the Comptroller and Auditor General's Audit Reports, and develop a positive approach. There is a tradition at the Centre that important Draft Paragraphs and Reviews are usually discussed by Government Officers at senior levels with the respective Principal Audit Officer. Such a practice may be adopted in all States as an essential feature of Government's response to Audit; and

(vi) as in the Central Government, Draft Paragraphs and Reviews may be discussed by Government Officers at senior level with the Principal Audit Officer.

2. Government have adopted the recommendations of the High Powered Committee. All the Administrative Departments are therefore requested to ensure the above recommendations are implemented in their Departments immediately. The following Committees may be constituted immediately:

Audit Monitoring Committee consisting of concerned Secretary as Chairman and Head of Department and Finance Secretary as Member.

3. A Senior Officer in the Administrative Department may be designated for watching follow-up action on the Audit Reports.

4. Evaluation of the existing Audit Committee may be made.

5. The action taken in the matter may be reported to Finance Department urgently so as to enable us to communicate the same to the Comptroller and Auditor General of India.

P. S. DHARMARAJAN,
Additional Secretary.

GOVERNMENT OF KERALA

Abstract

AUDIT REPORTS OF THE COMPTROLLER AND AUDITOR GENERAL—RESPONSE OF
STATE GOVERNMENTS TO THE REPORTS—RECOMMENDATIONS OF THE HIGH POWERED
COMMITTEE—CONSTITUTION OF APEX COMMITTEE—
ORDERS ISSUED

FINANCE (PAC) DEPARTMENT

G. O. (Ms.) No. 786/93/Fin. *Dated, Thiruvananthapuram, 5th November, 1993.*

*Read:—*Letter No. 60-CA/G/1993 dated 19-5-1993 from the Comptroller and Auditor General of India.

ORDER

The Comptroller and Auditor General of India had appointed a High Powered Committee under the Chairmanship of Sri S. L. Shakhder, formerly Secretary General of the Lok Sabha and Chief Election Commissioner of India to review the response of the State Governments to the Audit Reports of the Comptroller and Auditor General of India. In his letter read above, the Comptroller and Auditor General has forwarded the recommendations of the Committee for appropriate action of the State Government. One of the recommendations is to constitute an Apex Committee at Government level with Chief Secretary as Chairman for regular review on follow-up action of the audit Report.

2. Government after having examined the recommendations have accepted the recommendations and are pleased to constitute an Apex Committee as follows:

Chief Secretary	Chairman
Finance Secretary	: Member
Secretaries, Administrative Departments :	Members

3. The Finance Secretary will convene the meetings of the Apex Committee at least once in three months to review the action taken by each Department on the Audit Para.

By order of the Governor,

M. MOHAN KUMAR,
Commissioner and Secretary.

GOVERNMENT OF KERALA

Finance Department

CIRCULAR

No. 39/PAC.A1/Fin.

Dated, Thiruvananthapuram, 20th July, 1996.

Sub:—Public Accounts Committee 1995-96—Speedy settlement of Audit Objections/Inspection Reports etc. Time Limit for furnishing the Statement of Remedial Action Taken on Audit Paras—Further instructions issued—Regarding.

Ref:—D. O. Letter No. Rep/RR/4-1C/96-97 from Shri Shankar Narayan, Accountant General (Audit), Kerala dated 2-7-1996.

The Accountant General (Audit), Kerala in his letter cited has pointed out that the existing instructions in the Para 38-A of the Hand Book of Instructions for the speedy settlement of Audit Objections/Inspection Reports are not strictly followed by the various Departments and Statement of Action Taken on audit paras are not furnished within the specified period of two months of the presentation of the Report to the Legislature. This has resulted in the accumulation of outstanding items pending for reply to the Accountant General in several Department for years. Public Accounts Committee has also expressed displeasure over the extraordinary delay on the part of the Government in furnishing Statement of Remedial Action Taken on Audit Paras to the Legislature. The following instructions are therefore issued again for strict adherence.

2. The Secretaries to Government and the Heads of Departments are requested to personally take expeditious steps to clear all the pending audit objections contained in the Reports of the Comptroller and Auditor General (Civil, Commercial, Revenue Receipts) before the close of the Financial year itself.

3. Heads of Departments/Secretaries to Government should give 'Top Most Priority' to the work related to Public Accounts Committee and ensure that Remedial Action Taken Notes on all audit paras are furnished to the Legislature within a period of two months of the presentation of the Reports to the Legislature as instructed in Para 38A of the Hand Book of Instruction for the speedy settlement of Audit Objections/Inspection Reports etc.

4. All Principal Secretaries/Special Secretaries to Government and Heads of Departments are requested to adhere to these instructions scrupulously.

K. M. CHANDRASEKHAR,
Principal Secretary (Finance).

GOVERNMENT OF KERALA

Finance (PAC) Department

CIRCULAR

No. 61/1996/Fin.

Dated, Thiruvananthapuram, 5th November, 1996.

*Sub:—Public Accounts Committee (1996-98)—Examination of Audit Para—
Regarding.*

The Committee on Public Accounts (1996-98) in its meeting held on 30-10-1996 expressed serious dissatisfaction with Government Departments on their unsatisfactory response to audit paras and felt that sufficient details should be furnished to the Committee at the time of the examination of each audit para. The procedure now being followed by the Finance (PAC) Department bristles with practical difficulties in furnishing full and accurate details to the Committee. If there is any problem, it should be brought to the notice of Principal Secretary (Finance) for taking further action.

2. The concerned Special Secretary/Additional/Joint Secretaries of the Wings/Sections of the Finance Department are directed to represent the Finance Department in the meetings of the Committee on Public Accounts with relevant and up-to-date details on the paras under examination.

3. All Special/Additional/Joint Secretaries of Finance Department are requested to comply with these instructions.

S. VARADACHARY,
Principal Secretary (Finance).

GOVERNMENT OF KERALA

Finance (PAC) Department

CIRCULAR

No. 62/96/Fin.

Dated, Thiruvananthapuram, 5th November, 1996.

*Sub:—Public Accounts Committee (1996-98)—Examination of Audit Paras—
Instructions issued—Regarding.*

The Committee on Public Accounts (1996-98) in its meeting held on 30-10-1996 expressed serious dissatisfaction with Government Departments on their unsatisfactory response to audit paras and felt that sufficient materials and details should be furnished to the Committee by the concerned officers at the time of the examination of each audit para.

2. Chief Secretary desires that the concerned Secretaries to Government must invariably attend the meeting of Public Accounts Committee with all relevant details in respect of the audit paras under examination.

3. All Principal Secretaries/Secretaries/Special Secretaries to Government and Heads of Departments are directed to comply with these instructions.

S. VARADACHARY,
Principal Secretary (Finance).

GOVERNMENT OF KERALA

Finance (PAC) Department

CIRCULAR

No. 27/1997/Fin.

Dated, Thiruvananthapuram, 3rd April, 1997.

Sub:—Report of the Comptroller and Auditor General of India—Vetting of the Statement of Action Taken on Audit Paras by the Accountant General.

Ref:—1. U. O. Note No. 56550/PAC-A1/93/Fin. dated 25-10-1993.

2. D. O. No. Rep. (PAC) 53-2A/AR Dis./126 & 129 dated 13-11-1996 and 26-2-1997 from the Accountant General (Audit), Kerala.

As per the U. O. Note No. 56550/PAC-A1/93/Fin. dated 25-10-1993 Government have accepted the recommendations of the Shakhder Committee Report and they were ordered to be followed by the Departments. Accordingly it was ordered inter alia that Government should without waiting for any notice or call from the PAC/PUC, submit explanatory notes on paragraphs and reviews included in Audit Reports indicating the action taken or proposed to be taken. (This should be done within three months and the “Action Taken Notes” should be vetted by the Accountant General.).

2. In the letter cited 2nd, the Accountant General has raised the point that vetting by audit of the replies furnished to Audit Paras, in all cases is neither practical nor logical in view of the fact that it is the prerogative of the Departments to furnish an independent reply to the Committee justifying the action or inaction highlighted in Audit Reports. Therefore the Accountant General has suggested to examine the matter further and modify the instructions to the extent that Administrative Department concerned may furnish replies to the Audit Paras direct to PAC/PUC with five copies to the Accountant General. Hence the following further instructions are issued for strict compliance.

3. The words “The Action Taken Notes” should be vetted by the Accountant General appearing as item No. IV of the U. O. Note No. 56550/PAC-A1/Fin. dated 25-10-1993 is hereby deleted.

4. In other words, prior vetting of the notes by the Accountant General is required on the recommendations of the PAC/PUC only and vetting is not needed in case of the Statement of Action Taken Notes on Audit Paras. Administrative Departments may furnish 40 copies of the Statement of Action Taken on the Report of the Comptroller and Auditor General of India direct to the Legislature Secretariat with five copies to the Accountant General and two copies to the Finance (PAC) Department within three months after placing the Audit Reports before the Legislature.

S. VARADACHARY,
Principal Secretary (Finance).

GOVERNMENT OF KERALA

Finance (PAC) Department

CIRCULAR

No. 62/97/Fin.

Dated, Thiruvananthapuram, 31st July, 1997.

Sub:— Statement of Action Taken on Audit Paras and Draft Paras—Time limit enhanced—Amendment to the Hand Book of Instructions—Issued.

*Ref:—*1. Circular No. 27/97/Fin. dated 3-4-1997.

2. Letter No. Report (PAC)/53-2A/AR/Dis./97-98/82 dated 30-6-1997 of the Accountant General.

As per para 4 of the Circular cited, the Administrative Departments have to furnish the Statement of Action Taken on the Report of the Comptroller and Auditor General of India direct to the Legislature Secretariat with copies to Accountant General and Finance (PAC) Department within three months, after placing the Audit Report before the Legislature. But this time limit, as per para 39 of the Hand Book of Instructions for the speedy settlement of Audit Objections etc., is two months.

Therefore, in order to have uniformity in this regard, the Accountant General has suggested amendments to the relevant provision in the Hand Book of Instructions. Accordingly, the following amendment is made.

The word 'two' occurring between the words 'of' and 'months' in the first sentence of the second part of para 39 of the Hand Book of Instructions for the speedy settlement of Audit Objections etc., shall be substituted by the word 'three'.

S. VARADACHARY,
Principal Secretary.

GOVERNMENT OF KERALA

Finance (PAC) Department

CIRCULAR

No. 74/1997/Fin.

Dated, Thiruvananthapuram, 25th September, 1997.

Sub:—Public Accounts Committee—Disposal of pendency of PAC Recommendations, Audit Paras, Draft Paras etc.

The joint meeting of Public Accounts Committee and Committee on Public Undertakings held on 23-9-1997 has stressed the need to dispose of all the pending items on PAC and PUC Recommendations, Audit Paras, Draft Paras, Inspection Reports and Excess Regularisation etc., within a definite time-frame. During the meeting the Accountant General has suggested certain steps with a view to eliminate the pendency, and the Committees accepted the following suggestions of Accountant General:

- (i) The Heads of Departments should discuss the points in the inspection reports with the Senior Audit Officers of the A.G.'s Office who are conducting the inspection then and there, and clear as many objections as possible.
- (ii) The Field Officers will also be directed to discuss with the Audit teams the objections raised and clear as many of them as possible on the spot.

- (iii) The Secretaries to Government may address the Accountant General to arrange for an immediate discussion between the Finance Officer of the Head of the Department and the Nodal Officer in the Secretariat Department with the Senior Accounts Officer in the Accountant General's Office concerned for regularisation of excess expenditure.

These suggestions will be acted upon immediately.

2. It has also been decided that the Audit Monitoring Committee in every Department will hereafter be held on a monthly basis. The Committee also wanted to clear the pendency within the time limits prescribed in the Apex Committee meetings as indicated in the statements furnished to the Committee. The Public Accounts Committee will review the progress achieved in this regard after four months. If substantial progress is not made within the time limit fixed by the Committee, the concerned Principal Secretaries/Secretaries will be personally held responsible for the same.

3. It has also been decided to hold the Apex Committee Meeting headed by the Chief Secretary once in three months.

4. All Principal Secretaries/Secretaries are requested to be present with up-to-date details in the Apex Committee Meetings without fail. If, for any reason, they are not able to attend the meetings the Senioremost Officer in the Department should be directed to attend the meeting. This procedure will be followed in all the Apex Committee meetings in future.

5. The above circular instructions should be followed scrupulously.

C. P. NAIR,
Chief Secretary.

GOVERNMENT OF KERALA

Finance (PAC) Department

CIRCULAR

No. 5/2001/Fin.

Dated, Thiruvananthapuram, 24th January, 2001.

*Sub:—*Speedy settlement/Furnishing of Action Taken Reports on PAC-Recommendations of Audit Objections/Inspection Reports, Draft Paras, Audit Report—Standing Instructions—Re-issued.

*Ref:—*Hand Book of Instructions issued in 1998.

At the meeting of the Public Accounts Committee held on 20-11-2000, Chief Secretary and Principal Secretary (Finance) were called as witnesses and the PAC expressed its displeasure at the delay in furnishing Action Taken Reports on the recommendations of the PAC, regularisation of excess grants etc. The time-limit for furnishing information, notes to the PAC prescribed in the standing instructions is seldom observed by the Departments.

At the meeting of the Apex Committee held on 19-12-2000 by Chief Secretary, it came to notice that several Heads of Departments are not fully aware of the procedures for dealing with the settlement of audit objections, inspection reports etc. In the circumstances, the following instructions are issued/re-issued to all the Officers concerned for strict adherence:

- (i) A Monitoring Committee should be constituted in each Administrative Department in the Secretariat consisting of the Secretary concerned. Head of Department and Finance Secretary/ Representative, for regular review of the follow up action on Audit Reports, PAC recommendations, excess regularisations draft para etc. An officer is to be designated as Nodal Officer in each department monitoring the follow up action.
- (ii) For ensuring timely response of State Government to Audit Paras, Draft Paras, there should be a system of discussions by the Secretaries to Government, Heads of Department with the Principal Audit Officer so that the paras are cleared at the draft stage itself. The Administrative Department should review the timely response

of the Heads of Departments to the details called for by the Audit in the Audit Monitoring Committee Meetings wherein the officers should come to the discussion with the relevant details and details are furnished to the Audit on the spot itself.

- (iii) There should be an Audit Committee in each Department for regular review of audit objections, inspection reports etc., with Head of Department as Chairman and the representative of Accountant General and Finance Officers as Members. In the case of major departments or departments where there is substantial pendency of Audit Paras, Draft Paras, etc., Regional/Zonal Meeting of Audit Committee has to be convened regularly. The Committee should meet once in two months and the progress has to be evaluated in the quarterly review.
- (iv) The Administrative Departments should without waiting for any notice or call from Public Accounts Committee/Committee on Public Undertakings, submit explanatory notes on paragraphs and reviews included in Audit Reports, C & A.G. Reports indicating the action taken or proposed to be taken. This may be done within a period of two months of publication/presentation of reports in the Legislature and the Action Taken Notes should be vetted by the Accountant General.
- (v) *Notes on regularisation of Excess Expenditure.*—Prompt action has to be taken to furnish notes for regularisation of excess expenditure as revealed in the Appropriation Accounts. The notes explaining circumstances of incurring excess expenditure have to be sent to Accountant General for vetting through Finance (PAC) Department. Final vetted copies should be forwarded to Legislature Secretariat through Accountant General (Audit) only. Other vetted notes and Statements of Action Taken can be sent to the Legislature Secretariat direct. As excess grant is to be moved for net excesses over voted charged appropriation, reasons for savings which partly offset the excess should also be furnished in the note. Separate notes for voted and charged appropriation are required.
- (vi) In the cases of savings, excess expenditure (which does not require regularisation) if Audit wants specific reasons as mentioned in the Appropriation Accounts, it should be furnished not later than two months of its presentation to the Legislature.

All the Administrative Departments are directed to ensure that the above instructions are observed in their Departments without fail.

Relevant standing instructions in the Hand Book and earlier Circular Instructions are hereby re-issued as Appendix to this Circular for easy reference.

M. MOHANKUMAR,
Chief Secretary.

To

All the Administrative Departments of the Secretariat.

The Legislature (PAC) Department.

The Principal Accountant General (Audit), Kerala, Thiruvananthapuram.

The Accountant General (A&E) Kerala, Thiruvananthapuram.

All Heads of Department as per mailing list.

INSTRUCTONS FOR THE SPEEDY SETTLEMENT OF AUDIT
OBJECTIONS/INSPECTION REPORT, TIMELY
DISPOSAL OF DRAFT AUDIT PARAGRAPHS,
AND TIMELY ACTION ON MATTERS
PERTAINING TO THE PUBLIC
ACCOUNTS COMMITTEE
AND THE ESTIMATES
COMMITTEE

Introduction

The aim and purpose of Government Audit is among other things to bring to the notice of the Legislature, items of irregular expenditure, items of expenditure which are beyond the scope of the authorisation made by the Legislature, loss of public money caused by default, lack of supervision of other causes and similar matters. Such matters which have to be brought to the notice of the Legislative Assembly are included in the Audit Report to be submitted to the Governor under Article 151 (2) of the Constitution and laid before the Legislature. The Legislature, in turn refers these reports to a Committee on Public Accounts appointed under Rules 173 to 203 of the Rules of Procedure and Conduct of Business in the Kerala Legislative Assembly. Extract of Rule 224 *ibid* detailing the functions of the Committee are contained in Chapter VIII of the Kerala Budget Manual.

2. The Legislature constitute another Committee called the 'Committee on Estimates' for the examination of such of the estimates as may be chosen by it or are specially referred to it by the House. The Special Rules relating to the constitution and functions of the Committee as laid down in Rules 226 to 228 of the Rules of Procedure and Conduct of Business in the Kerala Legislative Assembly and the Rules of Procedure of the Committee are contained in Chapter 19 of the Kerala Budget Manual.

3. Accountant General in the course of his audit work raises objections or points for clearance in respect of the expenditure incurred by the various disbursing officers under Government noticed by him during audit in his office or during test audit/inspections of the accounts in the departmental offices. These objections and other points requiring settlement have to be cleared at the earliest opportunity. Some of the objections or points mentioned in the objection statements/inspection reports are likely to lead to audit paragraphs to be included in the Audit Report to be placed before the Legislature. Therefore

the expeditious removal of these objections is most important. The instructions contained in this hand book are intended to enable the disbursing officers and other controlling officers to settle these audit objections in time and to process the draft audit paras that may be received for verification of facts.

4. Before including any case in the Audit Report, the Accountant General brings it to the notice of the disbursing officers or the controlling officers in different ways as indicated below:

- (i) Objection slips/Audit notes.
- (ii) Inspection reports.
- (iii) Special reports to the Heads of Departments and Secretaries to Government in the Administrative Departments.
- (iv) Draft audit paras.

5. Detailed instructions regarding the various steps that the Administrative authorities have to take at the different stages are contained in the following paragraphs.

Audit Objections

Speedy settlement of Audit Objections

6. The responsibility for the removal of objections and the settlement of
Circular memorandum No. 57374/Ins.2/65/Fin. dated 15-11-1965—
Annexure I other points raised in audit devolves primarily upon disbursing officers, head of offices and controlling authorities.
7. Objection slips/Audit notes received from the Audit Office should be replied to within a fortnight and a register of audit objections should be maintained in the prescribed form to watch whether this is being done.
Article 72 and Form No. 4 of Kerala Financial Code.

Register of Audit objections

8. An objection slip (or letter)/Audit note received from the Audit Office should be treated as a new case and given a current number. It should be entered both in the personal register and the Register of Audit Objections.

9. There should be only *one register* for the whole office and one *Clerk should be made responsible* for its maintenance. The register should be revised monthly by the head of office, and fortnightly by the Head Clerk or Personal Assistant or such other intermediary Supervising Officer, if there is one.

It should be ensured that prompt action is taken to clear the objection within a fortnight, which is the normal time limit fixed for sending replies to audit objections. The heads of offices should adhere to this time limit.

10. The review of the register by the head of the office or any other officer entrusted with this work should be critical and detailed and special attention should be given to the clearance of old objections still pending.

11. The detailed instructions relating to the maintenance of the Register of audit objections are contained in the Finance Department Circular No. 25/65/Fin. (Ins. 3) dated 9-6-1965 vide Annexure II.

Inspection Reports

Furnishing of Information to Audit

12. During the course of local inspection, the Audit Staff will be issuing 'memos' calling for information on various points. The particulars given in reply to such memos should be correct with reference to the records so that, at a later stage, the accuracy of the figures and the facts contained in the inspection reports are not disputed. To ensure this, the replies to audit memos should be furnished only after approval by the proper authority. The audit officer generally discusses with the head of the office the more important irregularities before finalising his inspection report. The head of the office should seize this opportunity to checkup whether all relevant materials have been made available to audit to enable them to bring out the full facts of such case in the inspection report. He should also record on the Draft Inspection Report a certificate of verification of facts.

Rectification of Irregularities Disclosed during Audit

13. The head of the office should also simultaneously, without waiting for the receipt of the inspection report, initiate action to rectify irregularities, defects, omissions etc., which came to light during the course of audit. For example, if it is discovered that a sanction issued by the head of the office was in excess of the powers delegated to him immediate steps should be taken to get his action ratified by the competent authority.

Reply to Inspection Reports

14. The normal time limit fixed for sending the first reply to an inspection report is four weeks from the date of receipt of the inspection report. This time limit should be strictly adhered to. Even if final replies to certain points in the report could not be furnished within the time limit, the first reply should not be delayed on that account. In respect of points which require a longer time to give a final reply an interim reply may be given indicating the action taken to rectify the defects pointed out. The factual correctness of the replies should be ensured and proper steps also taken to avoid recurrence of such defects.

Circular Memorandum No. 57374/Ins. 2/55/Fin. dated 15-11-1965—Annexure-I

Responsibility of the Secretaries to Government and Heads of Departments. Half yearly statements from the Accountant General

15. The Accountant General forwards to the Heads of Departments and Secretaries to the Government in the administrative departments half yearly statements of audit objections outstanding for more than six months. These statements will be forwarded in June and December every year. The statements sent in June/December will detail the items of objections relating to the period ending with the last preceding September/March which are outstanding at the close of the accounts of March/September. Consolidated statements relating to all the departments will likewise be forwarded by the Accountant General to the Finance Secretary to the Government.

Circular No. 14/67/Fin. dated 1-2-1967—Annexure III

16. The statements will be prepared in four parts:

Part I.—Details such as the Name of the Department, Major Head of Account, period covered by the Statement and Total number and Amount of items outstanding;

Part II.—Cross reference in respect of items already included in the previous reports indicating the number and date of the previous report, name of the Drawing Officer and the Sl. Nos. of the items;

Part III.—Details of items added in respect of the half year under report; and

Part IV.—Year-wise analysis of the outstanding items.

17. The statements will be prepared department-wise and the items will be entered in chronological order. One copy will be forwarded to the head of Department and one copy to the Secretary to Government concerned. Two copies of the consolidated statement will be forwarded to the Finance Secretary.

Action by Heads of Departments

18. Immediately on receipt of the half yearly statement the Head of the Department should address the concerned drawing officers to clear all the audit objections expeditiously. He should obtain from the drawing officers by the 5th of every month, reports showing the details of the objections cleared during the previous month and those awaiting clearance and the explanation for the delay in the clearance of the outstanding items. The Head of the Department should closely watch the receipt of the monthly reports, review the progress in the clearance of the objections and issue suitable instructions to the drawing officers. He should also forward to the concerned Secretary to Government by the 15th of every month a consolidated report showing the extent of clearance achieved during the previous month with reference to the previous half yearly report received from the Accountant General. The serial numbers of the items actually cleared and the year-wise analysis of the number and amount of such items should be indicated in the report. The details of the action taken for clearing the outstanding items and the reason for the non-clearance should also be reported. A copy of this monthly report should be forwarded to the Finance Secretary.

Action by Administrative Department of Government

19. The Secretary to Government in the Administrative Department should nominate a senior officer of the department to ensure prompt attention to the audit objections. It shall be the responsibility of that officer to review the monthly reports received from the Heads of Departments with reference to the half yearly statements given by the Accountant General and assess the progress in the clearance of the objections and the adequacy of the action taken by the Heads of Departments. He should submit his report of the review to the Secretary to Government, who will communicate to the Heads of Departments his assessment of the position and give suitable instructions to them for further clearance. Copies of his communications to the Heads of Departments should be forwarded to the Finance Secretary.

Responsibility of the Finance Department

20. (a) The Inspection Wing of the Finance Department will keep a Register to record department-wise analysis of the number and amount of the outstanding items of objection as reported by the Accountant General and the total number and amount of the items cleared by each department month by month, as indicated in its monthly reports. The Inspection Wing should critically review the monthly reports of clearance and issue suitable instructions to the administrative department of the Secretariat and the Heads of Departments concerned wherever the progress is not satisfactory. The Inspection Wing will also visit the offices which have heavy outstandings, examine the reason for the outstandings and take suitable action.

(b) The Finance Department should pay special attention to the important items of objections which are reported by the Accountant General and pursue action thereon until final clearance.

Visits to the Accountant General's office by Departmental Officers for clearing objections and inspection reports

21. The Heads of Departments should specially nominate Senior Officer for ensuring prompt attention to the audit objections and Inspection Reports. It shall be the responsibility of that Officer to keep a close watch on the clearance of all objections and Inspection Reports. In respect of items outstanding for over a year he should collect from the officers concerned the details and documents required for the clearance of the objection through correspondence and/or by visiting the offices. He shall visit the Office of the Accountant General with the particulars and documents so collected from the various offices and handover the required documents to the Assistant Accounts Officer/Assistant Accountant General concerned within two months of the receipt of the half yearly statement from the Accountant General. He should also discuss with the Assistant Accounts Officer/Assistant Accountant General the outstanding items and decide on the further action which should be taken for clearance. He should repeat his visit to the Office of the Accountant General at least once in two months until all items over a year old are cleared. He should submit to the Head of the Department a detailed report after each visit.

Circular No. 14/67/Fin.
dated 1-2-1967 Annexure III.

22. In every case in which audit objection has been raised concerning irregular claims or action of officers, the officers concerned with the alleged irregularity should never themselves deal with the objection but should submit papers to higher authorities.

Important irregularities

23. The Superintendents concerned in the Secretariat should ensure that all communications of audit which disclose existing or likely audit objections, and draft paras for inclusion in the Audit Report are invariably shown to the Secretary.

24. Irregularities reported by the Accountant General which are likely to figure in the Audit Report will be discussed by a senior officer of the Secretariat—Deputy Secretary/Joint Secretary with the concerned Branch Officer in the Accountant General's Office/Deputy Accountant General and take suitable action. The Secretary to the Government in the administrative department and the Finance Secretary should be kept informed of the developments of all such cases.

Delegation of powers to regularise minor irregularities

25. In all cases of audit objections arising out of breaches of rules and regulations, efforts should first be made to assess the loss/financial implication, if any, involved in the irregularity. Where the loss to Government or the financial implication involved can be assessed, the Heads of Departments may themselves regularise such irregularities provided:

- (i) the regularisation does not involve the exercise of powers in excess of those delegated to them under specific orders of Government;
- (ii) the irregularity does not disclose a defect in the rule or regulation, the amendment of which requires the orders of Government;
- (iii) there has not been any serious negligence on the part of some individual officer or officers which may possibly call for disciplinary action requiring the orders of Government;
- (iv) the monetary value of the loss does not exceed ₹ 300 in each case;
- (v) the head of the department is not himself responsible for the irregularity.

26. Similarly, the administrative departments of the Secretariat may exercise this power. All cases, where the loss/financial implication involved exceeds ₹ 300 should, however, continue to be referred to the Finance Department, where such reference is necessary at present.

Continuance of payments objected to by Audit

27. If any payment of recurring nature is considered inadmissible by 'Audit', the audit point of view should originally be provisionally accepted by the administrative authority and further payments on that account should not normally be made till a final decision is obtained from the competent authority.

28. In exceptional cases where the administrative authorities consider that, in the public interest, the continuance of such payments pending a final decision by the competent authority is absolutely necessary, payments should be made provisionally and subject to recovery, the payee being so informed. The fact that payments are being continued in spite of the audit objections should also be reported to the authority to whom the case is referred to for a final decision.

Audit Report and Draft Paragraphs*Receipt of Draft Paragraph and Verification of its contents*

29. As soon as the Accountant General considers that a case deserves to be mentioned in the Audit Report he will send a draft 'para' proposed for inclusion in the Audit Report to the concerned Secretary to Government by name for verification of facts, simultaneously endorsing copies thereof to the Finance Secretary to Government and the head of department concerned. This is to ensure that the irregularity commenced upon in the 'para' is brought to the personal notice of the officers who will have to appear as witnesses before the Committee on Public Accounts, when the Audit Report is taken up for consideration by the Committee. It is therefore the duty of the officer receiving the draft 'para' to see that the reply to Accountant General after verification of the facts is sent only after obtaining his approval so that the facts mentioned in the audit 'para' will not be challenged when the Audit Report is taken up for consideration by the Committee on Public Accounts.

30. The result of the verification of the facts contained in the draft 'para' should be communicated to the Accountant General within six weeks from the date of its receipt. Before sending a reply, the concerned officers should collect all the facts which have a direct or indirect bearing on the irregularity commented upon in the draft 'para' and see that the audit para portrays a true account of the alleged irregularity or lapse. If the draft para proposed by the Accountant General requires modification to bring out the facts of the case, it should be suggested in the reply. The reply should be sent in a demi-official letter from the officer to whom it is referred to by the Accountant General.

This will ensure that the report is sent by the proper authority after careful examination of all the aspects of the case. In case the final reply to the draft para could not be given within the time limit of six weeks referred to above, an interim reply should be given to the Accountant General by the officer to whom the draft para was forwarded indicating the time by which the final reply could be sent for verification. *In any case final reply should be sent within three months from the date of receipt of the draft para.*

31. (a) It is not necessary that the contents or the language of the draft paragraph should be specifically agreed to or that there should be any prior agreement as to what should be mentioned in the Report, but it is desirable that, on the facts as stated, there should be no dispute though the conclusions and opinions will be those of the Accountant General. This does not, however, preclude a Secretary from taking up with the Accountant General, the desirability or otherwise of mentioning particular cases in the Audit Report.

(b) Facts coming to the notice of the Secretariat or the Department after the draft para has been finalised by Audit should also be reported to Audit for due verification and posting the Public Accounts Committee with up-to-date information at the time these cases are taken up for consideration by the Committee.

32. The names of Departments, organisations and parties connected with the irregularities may be mentioned by Audit in the draft audit paragraph except in cases in which the comments bring out some fraud or misappropriation on the part of an official against whom criminal proceedings have been initiated and any indication of the Department or organisation would give a clue to his identity. The names of private firms etc., will not be mentioned in this Report where the facts of the case are or likely to be the subject-matter of litigation etc. The names of individuals and officials will not be mentioned and only the designation of the concerned officials will be indicated. Where however a name has been mentioned in an audit paragraph and if the Government consider that it is not desirable, the same should be brought to the notice of the Audit Officer concerned well in time.

Watching the disposal of draft paragraph

33. To ensure prompt replies to the draft paragraphs received from Audit, Secretaries to Government and Heads of Departments shall maintain a separate register to note the date of receipt of paragraphs and the date of reply to 'Audit'. A senior officer (not below the rank of a Deputy Secretary in the case of Secretariat) should be declared as responsible for watching the prompt disposal of draft audit paragraphs.

The register should be personally verified by such officer on the first working day of each month. *It has to be borne in mind, in this context, that if a final reply is not sent within the prescribed time of 6 weeks, the paragraphs as prepared by 'Audit' will be treated as final and incorporated in the Audit report.* Situations necessitating the challenging of facts mentioned in the audit para at a later stage should not arise on any account, owing to the default of the Departments to inform the Accountant General of the correct position at the time of verification of draft paras.

Files required by 'Audit' for reference

34. Files required by the Audit Officers for the preparation of audit paragraphs should be readily made available to them. If the contents of the file or any part of it are 'Secret' or 'Top Secret', the file may be sent, specifying this fact, to the Accountant General by name who will then deal with it in accordance with the standing instructions for the handling and custody of such documents.

Rectification of defects, irregularities, lapse, etc., commented upon in the audit paras

35. Normally it has to be presumed that a draft para forwarded to the Secretary to Government for verification will find a place in the Audit Report which will be placed on the table of the Legislature. The Audit Report so placed will be examined by the Public Accounts Committee, and the concerned Secretary to Government and the Head of Department will have to appear as witnesses before the Committee when it examines the particular para in the Audit Report. There will normally be a time lag ranging from six months to one year between the date on which the draft para is forwarded by the Accountant General for verification and the date on which the particular para is taken up for consideration by the Public Accounts Committee. One of the questions which the Public Accounts Committee generally put to the witnesses is whether, at least after the receipt of the draft para, the irregularity commented upon in the Audit para has been rectified (wherever possible), whether adequate steps have been taken to see that such irregularities do not recur and also whether in cases of loss to Government, necessary action against those responsible have been taken. If the Secretary to Government and the head of the Department concerned take prompt action immediately on receipt of the draft para to rectify the defects and to proceed against the officers responsible to make good the losses, if any, incurred by the Government due to their negligence and also to issue detailed instructions for the avoidance of repetition of such irregularities,

it should be possible to depose before the Committee that the irregularity has since been rectified and that action has also been taken to avoid recurrence of such things in future. Hence, the Secretary to Government and the Head of the Department should, on receipt of a draft para, examine among other things, the following aspects and take suitable remedial measures immediately:—

- (i) Whether the irregularity committed was due to negligence or culpability on the part of any Government Servant (if so, suitable action should be initiated against him).
- (ii) Whether there was lack of proper instructions or defect in the organisational set up (if so, steps should be taken to rectify such defects).
- (iii) If there was a loss to the Government the responsibility for the same should be fixed and steps taken to recover the loss.
- (iv) If the irregularity committed was due to lack of proper supervision or ambiguity in the rules, steps should be taken to enforce adequate supervision or to amend the rules.

In other words, all possible ways should be thought of to prevent recurrence of such an irregularity and also to make amends for the irregularity committed.

36. The Secretaries to Government should have in their possession all the facts relating to the cases under examination when they appear before the Public Accounts Committee and for this purpose, the Departments of the Secretariat should take necessary action well in time, by way of obtaining explanations, comments, etc., on the irregularities cited in the Audit Report.

Draft paras relating to State Undertakings

37. The draft paragraphs for inclusion in the Audit Report in respect of cases relating to the Statutory Corporations like Kerala State Electricity Board and Kerala State Road Transport Corporation, Government Companies and Government Commercial Undertakings will also be forwarded to the Secretary to Government concerned by name and copies endorsed simultaneously to the Chairman, Kerala State Electricity Board, Kerala State Road Transport Corporation and the managements of the concerns as the case may be and also to the Finance Secretary to Government. The procedure explained above in respect of disposal of draft paras will apply in these cases also.

A summary of the action to be taken in the Administrative Department when a draft para is received is given below in the order of sequences—Furnishing information required by the Committees

38. (1) Collect all original files mentioned in the key to para which will consist of: (a) Government files, (b) files of the office of the Head of Department, and (c) files of the subordinate offices;

(2) Examine the facts contained in the draft para with reference to the basic material;

(3) Check whether the facts contained in the draft paragraph are correct and whether in the progress of correspondence with the Accountant General prior to the finalisation of the draft paragraph, the subordinate officers have furnished the correct information or explained the matter in the proper perspective;

(4) Send a reply to the Accountant General verifying the draft paragraph and also offering any useful suggestion that would help to satisfy the audit;

(5) Consider whether any further discussions with the Accountant General at the personal level of Secretary in the Department would be useful in clarifying the points of doubt and, if so, fix up such meetings;

(6) After issuing reply to the Accountant General start the remedy to rectify the defects, if any, noticed as a result of the draft paragraph;

(7) Issue orders that would prevent recurrence of lapses, if any, brought to notice;

(8) As soon as the audit report is received collect all the relevant files once again and verify with reference to the latest facts the correct position;

(9) Go through the audit paragraph carefully, word by word, and prepare notes on the points raised in the audit paragraph and also on incidental points that may be raised during examination of the witnesses by the Public Accounts Committee; in consultation with the Heads of Departments and Finance Department wherever necessary.

PROCEDURE FOR DEALING WITH/AND CO-ORDINATION OF
ACTION ON THE REPORTS OF THE PUBLIC ACCOUNTS
COMMITTEE AND ESTIMATES COMMITTEE AND
OTHER REFERENCES FROM THEM

Furnishing information required by the Committees

39. Highest priority should be given to requests for information received from the Public Accounts Committee/Estimates Committee. The information required by them should invariably be furnished *within a period of one month*, unless the circumstances in a case are such as to warrant a longer time and even in such cases, the committees should be apprised of these. An officer, not lower than the rank of a Deputy Secretary in each Department should be designated for ensuring prompt attention in this regard.

As soon as the Appropriation Accounts of any year and the connected Audit Report are placed on the Table of the House and in any case within a period of three months from the date of their presentation, the Departments of the Secretariat should forward to the Legislature Secretariat, notes explaining the reasons or the circumstances leading to the excess over the Voted Grants/Charged Appropriation disclosed in the Appropriation Accounts, after getting them vetted by 'Audit'.

40. All written notes/statements of action taken on the recommendations of Public Accounts Committee should be got vetted by Audit before these are forwarded to the Legislature Secretariat. While referring the draft note/statement of action memoranda for the Public Accounts Committee to 'Audit' for verification of facts, it should be accompanied by the relevant files and other documents on the basis of which the note has been prepared. The draft should have also been approved by the Secretary/Joint Secretary to Government who has ultimately to sign them. Two spare copies of the draft should also be sent for use in the Audit Office. On receipt of the draft note duly vetted by Audit, the final copies of the note each signed in ink by an officer not below the rank of a Joint Secretary should be forwarded to the Accountant General who will arrange to forward them to the Legislature Secretariat, with his comments, if any, under advice to the Secretary to Government in the Administrative Department and the Finance Secretary to Government.

Evidence before the Public Accounts Committee

41. The Secretary to Government in the Administrative Department will represent the Government and tender evidence before the Public Accounts Committee, as he will be in a better position to take a more objective and detached view of the transactions than the Head of the Department. He alone

will normally answer the questions put by the members of the Public Accounts Committee and for this he might utilise the assistance of the Head of the Department as regards details. In the case of autonomous bodies and Government companies, the Secretaries to Government can be assisted by the Chairman of the concerned autonomous body or the Executive Head of the Government Company concerned. The number of representatives from a Department appearing before the Public Accounts Committee should be restricted to the minimum.

42. The Public Accounts Committee examines the Secretary to Government in order to ascertain the full facts relating to the case covered by the audit para. The officer who is called upon to appear as a witness before the committee should have studied thoroughly all the papers and files connected with the subject, including the connected original records relating to the case of the subordinate offices as well as the file in which the draft para forwarded by the Accountant General was examined (If it is felt necessary to have a site inspection of any project/scheme, such inspection should also be undertaken if it is possible within the time limit.). These records should be available with the officer at the time of examination of the Audit Para by the Public Accounts Committee. A comprehensive note covering all the aspects of the case should also be prepared indicating clearly the chronological order of the action taken in the case for ready reference while giving evidence before the Committee. Whether a similar irregularity had found place in any of the earlier Audit Reports should also be verified and, if there was such a case, the relevant papers relating to that case, the action taken by the Government on the recommendations should be looked into, and full information on this should also be available at the time of examination by the Committee. The Committee expects the replies by witnesses to be precise and to the point. Every statement that is made by a witness should be capable of being proved with reference to the records. If information on any points raised by the Committee is not readily available, the fact should be admitted and time for furnishing it requested for. Vague and generalised replies by witnesses and expressions of opinions and presumptions in replying to questions by the Committee are not proper and should be avoided. Secretaries to Government and Heads of Departments should bear this in mind.

Points of conduct and etiquette for the guidance of witnesses appearing before the Public Accounts Committee/Estimates Committee

43. The witnesses should note the following points while appearing before the Public Accounts Committee/Estimates Committee.

- (1) Due respect to the Chairman and the Committee/Sub-Committee should shown by the witness by bowing while taking his seat.

- (2) The witness should take the seat earmarked for him opposite to the seat of the Chairman.
- (3) The witness should take the oath or make affirmation, if so asked, by the Chairman. The witness will take the oath or make affirmation standing in his seat and bow to the Chair just before taking the oath or making the affirmation and immediately afterwards.
- (4) The witness should answer specific questions put to him either by the Chairman or by a Member of the Committee or by any other person authorised by the Chairman. The witness may be asked to place before the Committee any other points that have not been covered and which a witness thinks are essential to be placed before the Committee.
- (5) All submissions to the Chair and the Committee should be couched in courteous and polite language.
- (6) When the evidence is completed and the witness is asked to withdraw, he should, while leaving, bow to the Chair.
- (7) The witness should not smoke or chew when he is seated before the Committee.
- (8) Subject to the provisions of the Rules of Procedure and the Conduct of Business of the Legislature, the witness should note that the following acts shall constitute breaches of privilege and contempt of Committee:
 - (a) Refusal to answer questions.
 - (b) Prevarication or wilfully giving false evidence or suppressing the truth or misleading the Committee.
 - (c) Destroying or damaging a material document relative to the enquiry.
 - (d) Trifling with the Committee, returning insulting answers.

44. The expression 'refusal to answer question' is a technical term used in connection with the privileges of Legislature and it has a special connotation in that context. It refers to cases where a witness wilfully refuses to answer a question with a view to obstructing the proceedings of the 'Committee'. Normally, in the case of official witnesses this term is interpreted in the light of the established parliamentary convention. Ordinarily there should be no

occasion for an official witness to question the relevancy of any information asked for from him. If, however, the information sought relates to the contents of a document, the production of which has already been objected to on ground of: (a) relevancy and (b) security, the witness is advised to follow the instructions indicated in the succeeding paragraphs:—

- (i) Normally, it is not the practice for the officers appearing before the Committee to give a point blank refusal, as it were, to a question put by the Chairman or a Member of the Committee. Answers to questions are dealt with by officers tactfully and if it is found difficult for the Secretary or the Head of Department to give the necessary information, he is advised to have a talk with the Chairman and take time to answer the question. If any difficulty is felt in making available files or documents to the Committee, they may refer the matter to their Ministers, who can have a talk with the Chairman of the Committee and hand over such files to him and request him to use his own judgment. Therefore when the Secretaries find it difficult for them to answer a question for variety of reasons including that of interest of the State or the reactions of the Minister to a particular answer, it is always wise for them to take time to answer the question and, in the meantime, acquaint the Chairman with the position, and if they are not able to settle the matter directly with the Chairman, then the Minister can be brought into the picture and the matter settled between them.
- (ii) Where an official witness withhold any information on ground of relevancy or security, the normal course is to give a polite interim answer taking time to look into the matter and give an answer later on. The difficulty should be explained to the Chairman, who is always there to help the witness out of any difficulty that may arise. One has only to guard against the manner in which an answer is couched, which may at times, create a tense atmosphere. If the answer is couched in courteous language and the witness asked for time, the Committee always show indulgence.

Action taken on the Reports of the Public Accounts/Estimates Committee

45. The Report of the Public Accounts Committee presented to the Legislature would contain various recommendations and observations of the Committee on which the Departments have to take proper action. There *should not be any delay* in taking action on such recommendations and observations and issuing suitable orders. As soon as copies of the Report are circulated, the Secretary to Government and the Head of the Department should personally

examine whether the rules require amendment or whether a change in procedure is necessitated to implement the recommendations of the Committee. Expeditious action should be taken in all such cases and the Secretary to Government should look into this aspect while passing orders on files in which the recommendations and observations of the Committee are examined. The Departments should furnish in the pro forma prescribed (Annexures IV and V) the requisite information regarding the action taken on the recommendations of the Committee as early as possible and in any case within 2 months (vide paragraph 3 of the First Report of the Public Accounts Committee, 1961-62). The instructions contained in para 40 regarding the manner in which the notes are to be sent to Audit will apply in these cases also.

46. Recommendation of a purely administrative character relating to the Department should be dealt with by the Department indicated against the particular recommendation of the Public Accounts Committee.

47. Recommendations having financial implications but concerning only the particular department, should also be dealt with by them in consultation with the Finance Department.

48. Recommendations of a general nature concerning not only the department reported upon but a number of or all other departments will be dealt with as follows:—

(a) The action on items in a report of the Public Accounts Committee marked to all departments will be co-ordinated by the Finance Department who will indicate as to which department should take action on such items.

(b) Items marked to a specific department which in the opinion of that department is of a general nature and cannot, therefore, be adequately dealt with by them will be brought to the notice of the Finance Department for action. The replies in respect of such general items will be sent either by the Finance Department or by the department concerned as might be mutually agreed upon.

Appointment by Government of Committees to consider matters already under examination by a Committee of the Legislature

49. The following convention should be observed in this regard:—

- (i) If any department proposes to setup a Committee to investigate or inquire into any matter, it should ascertain from the Legislature Secretariat, whether any Committee of the Legislature is already engaged on an examination of the same matter.

- (ii) If a Committee of the Legislature or Sub-Committee thereof is already so engaged, no other Committee should be setup unless the appointment of such a Committee is clearly unavoidable in the public interest.
- (iii) Where appointment of such a Committee is considered necessary, no member of the Legislative Assembly shall be appointed as a member of such a Committee except after previous consultation with the Legislature Committee already engaged in the examination of the matter, such consultation being made through the Legislature Secretariat.
- (iv) The report of any Committee so setup should not be published without prior consultation with the said Legislature Committee. If any difference of opinion arises between the Department and the Legislature Committee the guidance of the Speaker should be sought.

50. The above procedure does not, however, apply to purely departmental committees comprised entirely of officials which may be setup to examine specific questions and whose reports are not intended to be published.

General

51. The Administrative Department may ensure close co-operation with the Finance Department in regard to the work connected with the Public Accounts/ Estimates Committee, i.e., while furnishing information to the Committee or while answering their questionnaire. The Finance Department shall be kept informed of the problems from the early stages and also consulted before any views are communicated to the Committee on matters having financial implications. This close association of the Finance Department shall be continued during the subsequent stages, when the Committee's report is considered and decisions taken by the department on such matters.

ANNEXURE I

GOVERNMENT OF KERALA

Finance Department

CIRCULAR MEMORANDUM

No. 57374/Ins. 2/65/Fin.

Dated, Trivandrum, 15th November, 1965.

Sub:— Financial control—Action to be taken regarding Audit Objections, Inspection Reports and audit paras and appearance of officers as witnesses before Public Accounts Committee—Consolidated instructions—Issued.

From time to time, Government have issued instructions to the departments on the action to be taken regarding Audit Objections, Inspection reports and audit paras and the appearance of officers as witnesses before the Public Accounts Committee. These consolidated instructions are issued for the guidance of Secretaries to Government and Heads of Departments and Offices.

(i) *Audit Objections*

2. The normal time limit fixed for sending replies to audit objections is a fortnight from the date of receipt of the objections. The heads of offices should try to adhere to the above time limit. Recently the Government have issued instructions (vide Circular No. 25/65/Fin. dated 9-6-1965) for the maintenance of an "Audit Objection Register" in each office. It is laid down therein that the register should be reviewed once a month by the head of the office and once in a fortnight by an intermediary supervisory officer, if there is one. The review should be critical and detailed and special attention should be given for the clearance of old objections remaining undisposed of. The Government are of the view that, if the head of the office bestows proper attention on the monthly review of the register, there will not be any occasion for accumulation of audit objections. The head of the office should also ensure that where a particular type of payment has been objected to by 'Audit', a similar payment is not made thereafter before the audit objection is finally cleared.

(ii) *Inspection Reports*

3. During the course of local inspection, the Audit staff will be issuing 'memos' calling for information on various points. It should be ensured that the particulars given in reply to such memos are correct with reference to the records so that, at a later stage, the accuracy of the figures and statements of facts contained in the Inspection Reports should not be called to question. To ensure this, the head of the office should make necessary arrangements to see that the replies to audit memos are furnished only after approval by proper authority. Further, before finalising the Inspection Report, the audit officer generally discusses the more important irregularities noticed during the course of audit with the head of the office. This opportunity should be taken advantage of by the head of the office to see whether all the relevant materials have been made available to audit to enable them to bring out the full facts of each case in the Inspection Report. Simultaneously, action should be initiated to rectify irregularities, defects, omissions etc., which came to light during the course of the audit, without waiting for the receipt of the Inspection Report. Such a step will, besides helping timely rectification of defects, enable early disposal of Inspection Reports. For example, if during the course of local audit, it is discovered that a sanction issued by the head of the office was in excess of the powers delegated to him, he can immediately take steps to address the proper authority for ratifying his action. The normal time limit fixed for sending first replies to inspection reports *is four weeks from the date of receipt of the Inspection Report*. This time limit should be strictly adhered to. Even if final replies to certain papers in Inspection Report could not be furnished to the Accountant General within the time limit the first replies to the Inspection Reports should not be delayed on that account. In respect of those particular paras, an interim reply may be given indicating the action taken to rectify the defects pointed out. Here again, the head of the office should ensure that the replies to the Inspection Reports are factually correct and that proper steps have been taken to avoid recurrence of such defects.

(iii) *Draft paras for inclusion in the audit report*

4. The draft of a "para" proposed for inclusion in the "Audit Report" is forwarded by the Accountant General to the Secretary to Government and the head of the department concerned with a demi-official letter. This is to ensure that the irregularity commented upon in the "para" is brought to the personal notice of the officers who will have to appear as witnesses before the Public Accounts Committee when the audit report is taken up for consideration by the Committee. The draft para is forwarded to the officer concerned for verification of the facts contained therein and the result of the verification is to be communicated to the Accountant General within six weeks from the date of receipt of the draft. Very often what happens is that a reply to the draft para is

sent to the Accountant General without examining all the aspects of the case and in some cases the reply is even sent without the specific approval of the Secretary to Government or the head of the department concerned. There have been instances where the facts mentioned in the audit para were challenged only when the audit report was taken up for consideration by the Public Accounts Committee. This is a sad reflection on the manner in which the audit paras are handled by the departments. To avoid such lapses the Government would like to impress upon the Secretaries to Government and Heads of Departments that a reply to a draft para received from the Accountant General should be sent only after their personal approval. Before sending a reply, they should collect all the facts which have a direct or indirect bearing on the irregularity commented upon in the draft para and see that the audit para portrays a true account of the alleged irregularity or lapse. If the draft para proposed by the Accountant General requires modification to bring forth the facts of the case, they should suggest so in their replies. As a rule the reply to the draft para should be sent in a demi-official letter from the officer to whom it was referred to by the Accountant General for verification. This will ensure that the reply is sent by the proper authority after careful examination of all the aspects of the case. In case, the final reply to the draft para could not be given within the time limit of six weeks referred to above, an interim reply should be given to the Accountant General indicating the time by which the final reply could be sent and that too by the officer himself to whom the draft para was forwarded for verification. In any case, the final reply should be sent within three months from the date of receipt of the draft para.

5. To ensure prompt replies to draft paragraphs received from Audit, Secretaries to Government and Heads of Departments may open a separate register to note date of receipt of paragraphs and date of reply to Audit. The register should be personally verified by the officers on the first working day of each month.

(iv) *Rectification of defects, irregularities, lapse etc., commented upon in the audit paras*

6. Normally it has to be presumed that a draft para forwarded to the Secretary to Government for verification will find a place in the Audit Report which will be placed on the table of the Legislature. The Audit Report so placed will be examined by the Public Accounts Committee and the concerned Secretary to Government and the Head of Department will have to appear as witnesses before the Committee when it examines the particular para in the Audit Report. There will be a time lag ranging from six months to one year between the date on which the draft para is forwarded by the Accountant General for verification and the date on which the particular para is taken up for

consideration by the Public Accounts Committee. One of the questions which the Public Accounts Committees generally put to the witnesses is whether, at least after the receipt of the draft para, the irregularity commented upon in the audit para has been rectified (wherever possible), whether adequate steps have been taken to see that such irregularities do not recur and also whether in cases of loss to Government, necessary action against those responsible had been taken. If the Secretary to Government and the head of the department concerned take prompt action immediately on receipt of the draft para to rectify the defects and to proceed against the officers responsible to make good the losses, if any, incurred by the Government due to their negligence and to issue detailed instructions for the avoidance of repetition of such irregularities, it should be possible to depose before the Committee that the irregularity has since been rectified and that action has also been taken to avoid recurrence of such things in future. Hence, the Secretary to Government and the head of the department should, on receipt of a draft para, examine among other thing the following aspects and take suitable remedial measures immediately.

- (1) Whether the irregularity committed was due to negligence or culpability on the part of any Government Servant (if so, suitable action should be initiated against him).
- (2) Whether there was lack of proper instructions or defect in the organisational setup (if so, steps should be taken to rectify such defects).
- (3) If there was a loss to the Government, the responsibility for the same should be fixed and steps taken to recover the loss.
- (4) If the irregularity committed was due to lack of proper supervision or ambiguity in the rules, steps should be taken to enforce adequate supervision or to amend the rules.

In other words all possible ways should be thought of to prevent recurrence of such an irregularity and also to make amends for the irregularity committed.

(v) *Appearance of Officers as witnesses before the Public Accounts Committee*

7. The Public Accounts Committee examines the Secretary to Government/Head of the Department in order to ascertain the full facts relating to the case covered by the audit para. The officer who is called upon to appear as a witness before the Committee should have studied thoroughly all the papers and files connected with the subject, including the original records relating to the case of the subordinate offices as well as the file in which the draft para forwarded by the Accountant General was examined and reply given. If it is felt necessary to have a site inspection of any project/scheme, such inspection

should also be undertaken if it is permissible within the time limit. These records should be available with the officer at the time of examination by the Public Accounts Committee. A comprehensive note covering all the aspects of the case should also be prepared indicating clearly the chronological order of the action taken in the case. Whether a similar irregularity had found place in any of the earlier Audit Reports should also be verified and, if there was such a case, the relevant papers relating to that case, the recommendations of the Public Accounts Committee on that subject and the action taken by the Government on the recommendations should also be looked into and full information on this should also be available at the time of examination by the Committee. The Committee expects the replies by witnesses to be precise and to the point. Every statement that is made by a witness should be capable of being proved with reference to the records. If information on any point raised by the Committee is not readily available, the fact should be admitted and time for furnishing it requested for. Vague and generalised replies by witnesses and expressions of opinions and presumptions in replying questions by the Committee are not proper and should be avoided. Secretaries to Government and heads of departments should bear this in mind.

(vi) *Prompt action to be taken on the recommendations of the Public Accounts Committee*

8. The Report of the Public Accounts Committee presented to the Legislature would contain various recommendations and observations of the Committee on which the Departments have to take proper action. There should not be any delay in taking action on such recommendations and observations and issuing suitable orders. As soon as copies of the Report are circulated the Secretary to Government and the heads of the departments should personally examine whether the rules require amendment or whether a change in procedure is necessitated to implement the recommendations of the Committee. Expeditious action should be taken in all such cases and the Secretary to Government should look into this aspect while passing orders on files in which the recommendations and observations of the Committee are examined.

9. The Government expect that the Secretaries to Government and Heads of Departments and Offices will strictly adhere to the instructions detailed above.

N. M. PATNAIK,
Chief Secretary.

To

The Secretaries, Additional Secretaries and Joint Secretaries to Government.
Heads of Departments and Offices.

ANNEXURE II

GOVERNMENT OF KERALA

Finance Department

CIRCULAR

No. 25/65/Fin.(Ins-3).

Dated, Trivandrum, 9th June, 1965.

Sub:—Audit objections—Register of Audit objections—Maintenance of—
General instructions—Issued.

It has been laid down in para 72 of the Kerala Financial Code that the objection slips received from the audit office should be replied to without any avoidable delay and that a register of audit objections should be maintained in Form 4 to watch whether this is being done. Time and again instructions have been given to the Heads of Offices from this department drawing their attention to the provision in the Kerala Financial Code referred to above and stressing the need for the proper maintenance of the Register of Audit Objections. A scrutiny of the register by the Inspection Wing of this Department when it visited various offices revealed several defects in the maintenance of the register. The following are some of the important defects noticed:

- (i) The register maintained is not in the form prescribed.
- (ii) The register is not written up-to-date.
- (iii) Audit objections are not replied to promptly as requested under the rules.
- (iv) Particulars of reply are not noted in the register.
- (v) The register is not reviewed periodically by the Head of Office or any other responsible officer.
- (vi) The prescribed returns of pending audit objections are not sent with reference to this register.

2. Obviously, these defects show a lack of appreciation of the need for the proper maintenance of the register on the part of the departmental officers. The primary object in insisting on the maintenance of audit objection register is to ensure that the audit objections are promptly replied to. Its very purpose will be defeated unless (a) the register is maintained correctly and (b) reviewed by the heads of offices at regular intervals. Comprehensive instructions for the maintenance and check of the audit objection register are given below for the information and guidance of all departmental officers.

INSTRUCTIONS

- (1) The register should be maintained in the following form (Form No. 4 of Kerala Financial Code, Volume II)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
			<i>AG's Office objection slip</i>	<i>Document to which objection relates</i>	<i>Nature of objection</i>	<i>Amount objected</i>	<i>From whom recoverable</i>	<i>Subordinate officer to whom sent</i>	<i>No. and date of reference</i>	<i>Date of return of the slip by the subordinate offices</i>	<i>Date of return to the A.G.'s office</i>	<i>Particulars of reply</i>	<i>Amount recovered</i>	<i>Reference to bills or Treasury receipts</i>	<i>Remarks</i>
			<i>No. receipt received</i>												
			<i>No. Date</i>												

(2) When an objection slip (or letter) received from the Accountant General is registered as a new case in the personal register, simultaneously it should be entered in the audit objection register also (In some offices the objection slips or letter received from the Accountant General are entered only in the audit objection register and not in the personal register. This is not correct. Each letter or objection slip from the Accountant General should be given a current number and entered in the Personal Register. It should be treated as any other current received in the office and action pursued in files).

(3) All the audit objections received in a calendar year should be serially numbered and these serial numbers should be entered in column I of the register (It has been noted that in some offices, Accountant General's letter number is entered in this column).

(4) Each item of objection should be given a serial number. If there are two or more items of objections in the same objection slip received from the Accountant General separate serial numbers should be given for each item.

(5) Sufficient space should be left between two serial numbers to make all the entries in the register.

(6) The reference No. of the Accountant General's slip, date of receipt, date of reply, particulars of reply (here only the gist of the reply need be entered) should invariably be noted in the respective columns of the register.

(7) The objections should be replied within a fortnight of its receipt.

(8) When a reply is sent, the Head of the Office should initial in the remarks column.

(9) An item should be treated as closed when final reply is given to the Accountant General without waiting for the clearance from the Accountant General. When Accountant General's intimation of acceptance of the reply is received subsequently, this fact may be noted in the remarks column where the current number of the paper as well as the Accountant General's reference No. and date may also be noted.

(10) Items which are cleared should be rounded off in red ink.

(11) There should be only one register for the whole office and one clerk should be made responsible for the maintenance of the register. If the paper has to be dealt with in another section, the clerk responsible for the maintenance of the register will register the paper and hand it over to the concerned section and that section will return the slip with the reply thereto within a week to the

clerk who will note the gist of the reply in the register and will transmit the reply (objection slip) to the Accountant General. While handing over the paper to the other section and receiving back the paper from that section, necessary entries should be made in columns 9 to 11 of the register.

(12) The register should be reviewed monthly by the Head of Office and every fortnight by the Head Clerk or Personal Assistant or such other intermediary supervising officer, if there is one. It should be ensured that prompt action is taken to clear the objection within a fortnight of its receipt.

(13) After the close of each month a monthly abstract of audit objections in the following form may be recorded in the register:

<i>Month</i>	<i>No. pending till the end of previous month</i>	<i>No. received during the month</i>	<i>Total No. of objections</i>	<i>No. disposed of during the month</i>	<i>No. pending at the close of the month</i>	<i>Initial of the head of office</i>
--------------	---	--------------------------------------	--------------------------------	---	--	--------------------------------------

The prescribed returns of audit objections should be sent with reference to this statement.

(14) This circular may be pasted on the front page of the audit objection register.

4. The Heads of Departments and Offices are requested to adhere to the above instructions scrupulously.

By order of the Governor,

C. THOMAS,
Finance Secretary.

ANNEXURE III

GOVERNMENT OF KERALA

Finance Department

CIRCULAR

No. 14/67/Fin.

Dated, Trivandrum, 1st February, 1967.

Sub:—Audit objections—Furnishing of half yearly statement of audit objections outstanding over six months—Special arrangement for the clearance of old items—Instructions—Issued.

As a result of the concerted drive launched for the clearance of audit objections there has been substantial improvement in the clearance of old items of objections. However, a large number of audit objections, some of which date back to 1950-51 are still outstanding to the Heads to clear these hard core items of audit objections expeditiously and also to see that replies to audit objections are sent without delay, more effective measures have to be adopted.

2. The Accountant General will be furnishing to the Heads of Departments, concerned Secretaries to Government and the Finance Department a detailed statement of audit objections pending over six months prepared drawing officer-wise. Instead of the present practice of sending quarterly statement of audit objections outstanding for more than six months, in future the Accountant General will be forwarding only half yearly statements of audit objections outstanding for more than six months. In the first half yearly statement complete details of all objections outstanding for over six months will be furnished. In the subsequent half yearly statements, the items included in the previous statement which have since been cleared will be omitted and the outstanding items of the previous returns which have not been cleared will be indicated with suitable cross reference to the half yearly return in which the items first appeared. Complete details of new items will, however, be given in the half yearly return. The Administrative Departments of the Secretariat should watch the progress of clearance of audit objections with the help of these half yearly returns and the monthly statements that are being obtained from Heads of Departments in pursuance of the instructions in Memo No. 12301/Ins.3/66/Fin. dated 1-3-1966.

3. On receipt of the half yearly lists, the Heads of Departments will immediately initiate action on it and address the drawing officers concerned to clear all the audit objections expeditiously, with particular attention of the hard core items of audit objections pertaining to the period up to 31-3-1965. For the purpose of clearing the audit objections relating to the period up to 31-3-1965, the Heads of Departments will detail a responsible officer to collect the required details and documents from the subordinate offices either through correspondence or by personally visiting the offices. Within two months from the date of receipt of the list from the Accountant General, the officers detailed by the Heads of Department for the purpose will visit the office of the Accountant General with the particulars and documents such as payee's receipts, detailed bills etc., collected from the subordinate offices. The departmental officers will meet the concerned Assistant Accounts Officer of the Office of the Accountant General and handover to him, on proper acknowledgement, the documents collected for clearance of the objections and discuss with him outstanding points. During the discussions, the departmental officers may seek the advice of the Assistant Accounts Officer as to the action to be taken in regard to any complicated issues. The departmental officers will continue to visit the Accountant General's Office at least once in two months till all the objections relating to the above period are cleared.

4. In his letters No. CAC 21-2/66-67/1327 dated 14-7-1966 and No. TMV/11-48/Vol. VIII/General/912 dated 6-10-1966, the Accountant General forwarded to the Finance Department statements of outstanding audit objections up to 31-3-1965 pertaining to the various offices. The Finance Department in turn forwarded the relevant statements direct to the departmental officers concerned in October and November 1966 with letter No. 45031/Ins.2/66/Fin. for expeditious clearance of the pending items. The departmental officers who received the above statements will send the reports on the pending audit objections direct to the respective Heads of Departments. The officers nominated by the Heads of Departments for this work as per instructions in para 3 above will pursue action already initiated by the Finance Department and if any further particulars regarding the objections are required by them obtain such details from the Office of the Accountant General direct. The Heads of Departments will also forward bimonthly statements of progress of clearance of audit objections relating to the period up to 31-3-1965 to Government in the Administrative Department and the Finance Department. It is emphasised in this connection that though the special arrangement envisaged above is for the clearance of audit objections relating to the period up to

31-3-1965, the clearance of audit objections relating to the subsequent period is also equally important and they should also receive the prompt attention of the departmental officers. The Heads of Departments and Departments of the Secretariat will closely watch the progress of clearance of audit objections in respect of these items as well.

By order of the Governor,

R. GOPALASWAMY,
Finance Secretary.

ANNEXURE IV

Statement showing action taken or proposed to be taken on the Outstanding Recommendations of the Public Accounts Committee relating to.....

<i>Sl. No.</i>	<i>Reference to para No. of the report</i>	<i>Department concerned</i>	<i>Particulars of the recommendation</i>	<i>Remarks of the Department</i>
(1)	(2)	(3)	(4)	(5)
			<i>Points to be noted—</i>	<p>(i) In cases where the Department wants to furnish a detailed note or memorandum which cannot be conveniently incorporated in Col. 5 of the proforma, those notes/memoranda may preferably be appended as enclosures to the proforma. In such cases in Col. 5 should be entered “A note is submitted (vide enclosures).”. The relevant para No. and the Report of the Committee should invariably be indicated at the top of each notes and the note should be signed by the Secretary or Joint Secretary concerned.</p> <p>(ii) 30 copies of such notes/memoranda should be sent.</p> <p>(iii) The notes should be got vetted by audit. In Columns (1) to (4) particulars as given in the Appendix to the Report should be reproduced.</p>

ANNEXURE V

**Statement showing progress of action on the Recommendations/Conclusions contained
in theReport of the Estimates Committee**

<i>Sl. No. (as in the appendix of the report)</i>	<i>Reference to para No. of the report</i>	<i>Summary of recommendation/ conclusion</i>	<i>Reply of Government</i>
(1)	(2)	(3)	(4)

- Points to be noted :*
- (i) The last column should be left blank for the use of the Legislature Secretariat.
 - (ii) 30 copies of the Statement (in foolscap size) should be furnished.
 - (iii) Each report should be treated as a separate entity. Replies showing action taken on the recommendations contained in each report should be communicated under a separate forwarding letter.
 - (iv) Ordinarily only one recommendation should be dealt with in one page. If, however, a number of recommendation do not call for any specific action by Government they may be dealt with on the same page.
 - (v) The replies should be accompanied by a title page indicating the Serial No. of the recommendations and the No. of the report for which replies are sent.
 - (vi) As far as possible complete replies in regard to each report should be sent.

EXTRACT OF THE REPORT OF THE HIGH POWERED COMMITTEE,
APPOINTED TO REVIEW THE RESPONSE OF THE STATE
GOVERNMENTS TO THE AUDIT REPORTS OF THE
COMPTROLLER AND AUDITOR GENERAL
OF INDIA, MARCH 1993

CHAPTER V

SUMMARY OF RECOMMENDATIONS

The recommendations made by us in Chapter 4 of this Report are reproduced below, for convenient reference. Our detailed arguments may be found in the Sections which contain the paragraphs cited within brackets.

GOVERNMENT

Response to initial Audit objections

5.1 Audit Committees have been functioning in almost all States, with Senior Departmental and Audit Officers as Members, to review and settle Audit Objections, Audit Inspection Reports, etc., which are not sorted out at lower levels. The performance of these Committees may be evaluated by the Government and the AG in mutual consultation in all States, and appropriate initiatives may be taken to make them more effective where necessary (4.16/4.44).

Response to Draft Audit Paragraphs and Reviews

5.2 All State Governments may review the question of timely response of Government to the Draft Paras and Draft Reviews proposed for inclusion in the CAG's Audit Reports, and

5.3 There is a tradition at the Central that important Draft Paragraphs and Reviews are usually discussed by Government officers at senior levels with the respective Principal Audit Officer. Such a practice may be adopted in all States as an essential feature of Government's response to Audit. (4.23).

5.4 An additional clause may be inserted (as Section 20-A) in the CAG's Act, 1971, to the effect that the Government Departments, autonomous bodies or undertakings to whom any matters proposed for inclusion in the CAG's Audit Reports are referred for comments shall, within a specified time frame, furnish their replies, and the CAG shall take them into account when finalising his Audit Reports (4.26).

Response to Audit Reports and PAC/COPU recommendations

5.5 It may be provided in the Rules of Procedure or practices of the PACs and COPUs in all States that in regard to reporting Government action on the CAG's Audit Reports, the procedures being followed at the Centre, which are described in question B (vide Appendix 2) and in Paragraph 4.30 of this Report, may be adopted (4.31).

5.6 It may also be provided specifically in the Rules or practices that when such replies are furnished to the PAC/COPU, copies thereof shall concurrently be sent to the AG who shall scrutinise them and give his comments, if any to the Committees for their consideration (4.32).

5.7 The time frame prescribed for the State Government's submitting Action Taken Notes to the PAC/COPU in respect of their recommendations may be uniformly adopted as six months, as at the Centre (4.33).

5.8 Such ATNs may also be routed through the Finance Department, and copies thereof may invariably be endorsed to the AG, who may forward his comments, if any, to the Committees (4.34).

5.9 A vigilant monitoring mechanism may be introduced in the Legislature Secretariats in the State for watching the implementation of the above provisions (4.35).

Monitoring Systems

5.10 Department-wise high-level Follow-up Committees with which the AG is also associated have been set up in a few States for toning up the action of the State Governments, on the Audit Reports. While such Committees (wherever they exist) may make a useful contribution till the procedure of Government's furnishing explanatory notes to the PAC/COPU (regarding action on all Audit Report Paragraphs) is stabilised, there would be no need to continue them thereafter (4.47).

5.11 In all States, the Finance Department may be assigned an important role in monitoring Government's response to Audit and the PAC/COPU (4.48).

5.12 There must be a designated officer within each Government Department and organisation who will be responsible for monitoring the follow-up action in such contexts. This practice, which already exists in some States, may be uniformly adopted everywhere (4.49).

5.13 As regards regular review at the higher levels, the State Governments may consider constituting a Monitoring Committee in each Department consisting of the Secretary and Head of that Department and the Finance Secretary. For the Government as a whole, there may be an Apex Committee chaired by the Chief Secretary, with the Finance Secretary as a permanent Member and a selected number of officers heading Government Departments, autonomous bodies and public sector undertakings as Members for a specified term by rotation. These panels must be purely internal ones, and the AG need not be included (4.50).

5.14 The internal monitoring at the higher levels should not be merely in quantitative terms, but must also be concerned with the quality of the action taken or envisaged (4.51).

Timeliness of Accounts

5.15 Certain high-level Accountants Committees (with the Finance Secretary, Accountant General and the concerned Departmental Secretary) have been set up in most of the States since 1991, to monitor the prompt submission of initial accounts of the Government Departments and to ensure their timely reconciliation. The progress achieved so far would need to be stepped up further in several States (4.54).

5.16 Strict enforcement of discipline is called for particularly in the matter of submission of initial accounts by the Treasuries as well as Public Works and Forest Divisions (4.54).

5.17 It is necessary to liquidate the heavy cumulative arrears in the accounts of the State Government's, autonomous bodies and public sector undertakings, as well as in the appointment of Chartered Accountants as auditors of the PSUs. All aspects of this question may be studied by an appropriate technical panel, to find pragmatic solutions to the related problems (4.60).

Importance of internal audit

5.18 Steps may be taken in all States to introduce efficient internal audit systems, or to strengthen the existing ones. The Finance Department (and the Bureau of Public Enterprises wherever it exists) may take the necessary initiatives in this regard, and the Accountant General may also be consulted (4.63).

Excess expenditure and large savings

5.19 Substantial excess expenditure or savings vis-a-vis budget grants have become a nearly universal phenomenon in the States, indicating a continuing weakness of the financial management. The State Governments may take adequate remedial steps to set right the deficiencies in the system (4.66).

5.20 Monetary limits are fixed by the PAC in each State, below which Audit comments are not required to be given in the Appropriation Accounts. The existing limits may be reviewed once in 5 years and revised upwards if necessary. Whenever no such review had been made within the past 5 years, it may be done now (4.67).

Streamlining and codifying regulations

5.21 In several States there are hand books or guard files which consolidate the procedures and related instructions issued by Government in regard to response to Audit. Such compilations may be made in all States, and their contents may be updated from time to time (4.69).

5.22 The existing regulations in regard to the response of Government to Audit and the PAC/COPU may be reviewed, to ensure that they are adequate. Such a review may be undertaken by the Governments in all States, in consultations with the respective AGs and particularly in the light of the recommendations contained in this Report (4.70).

LEGISLATURE

Procedure of scrutiny and clearance of arrears

5.23 A selective approach may be adopted by the PACs/COPUs in all States, in regard to taking oral evidence and having detailed discussions with witnesses, as at the Centre (4.73).

5.24 The PACs and COPUs in all States may accord priority to the consideration of the latest Audit Report, selecting matters for detailed discussions in such a manner that they can complete their scrutiny of that Report within one year (4.75).

5.25 As regards the clearance of arrears, the PACs/COPUs may simultaneously take up the outstanding past Audit Reports for selective scrutiny in a phased programme, so that the arrears would be cleared within a period of say two to three years. (4.76).

5.26 Elsewhere (4.31/5.5) it has been recommended that Government's explanatory notes on all the Paragraphs of the Audit Reports must be submitted to the PAC/COPU. However, solely in the context of clearing the heavy arrears which now exist in the Committee's business (and as an exceptional dispensation), the PAC/COPU may call for such notes in selected cases only in respect of past Audit Reports, laying down a strict schedule for compliance. (4.77).

5.27 Wherever there are delays in the preparation of the Reports of the PAC/COPU in respect of cases already discussed, special efforts may be made to finalise them within a short time frame which the Committees may set for themselves (4.78).

Secretariat support

5.28 The adequacy of the staff at present available to the State PACs/COPUs may be reviewed and concerned Secretariats strengthened. Officer of sufficient seniority and experience may be inducted on deputation wherever possible (4.81).

5.29 The training of the staff attached to the concerned Secretariats must also receive, special attention (4.81).

Involvement of PAC/COPU Members

5.30 All PAC/COPU members may be invited to participate in the Chairmen's briefing sessions with the A.G. for enhancing their appreciation of the issues involved and their implications (4.82).

5.31 The Bureau of Parliamentary Studies and Training in Parliament may organise appropriate orientation programmes for the Members of the State PACs/COPUs. The focus may be not only on procedures, but also on the contents of selected Audit Reports as well as PAC/COPU Reports, so as to develop better appreciation of the whole system (4.83).

5.32 The tenure of the PACs/COPUs in the States is very short in many cases. Continuity as well as fresh blood can be secured if the Committees have 3-year term, with one-third of the Members being changed every year. The Hon'ble Speakers of the respective Houses in all States may perhaps consider this aspect and take appropriate decisions (4.86).

Reviews of Centrally funded schemes

5.33 In respect of the substantial funds provided by the Government of India for important development, schemes undertaken by the States, the State Governments' accountability to the Legislature would appear to be somewhat inadequate. In such cases the PAC at the Centre may consider calling upon the concerned Secretaries to the State Governments to be present and assist the Secretaries to the Government of India when the latter give evidence before the PAC (4.89).

5.34 Whenever the PAC at the Centre prepares a Report on such Reviews appearing in the CAG's Audit Reports, copies thereof may be forwarded to the PACs in all the concerned States, for information and such use as may be considered necessary (4.90).

Discussions in the House

5.35 At the Centre, in the event of any difference of opinion between the PAC/COPU and Government regarding any recommendations made by the former, that particular matter can be raised in the House by an appropriate motion. The same procedure may be adopted in the State Legislatures also (4.92).

AUDIT

Timeliness and quality of Audit Reports

5.36 The declared objective of the CAG is to present all State Audit Reports pertaining to a given financial year to the State Legislatures in the budget session of the following year. This calls for determined efforts not only on the part of audit, but also on the part of the State Governments in ensuring that the intital accounts are submitted in time by the Treasuries as well as Public Works and Forest Divisions; in responding promptly to Audit queries and references; and in printing the Audit Reports and the Finance and Appropriation Accounts. In the matter of submission and compilation of accounts and their reconciliation, the responsibility rests both on the State Governments and the concerned AGs. (4.98).

5.37 As regards the size and quality of the State Audit Reports, the CAG has himself initiated action to prune their volume, and increasing importance is being attached to overall performance evaluations based on the concept of 'Value for Money Audit', (4.99).

Special mention in Audit Reports

5.38 The CAG may consider introducing a special feature (in a distinctly visible Section of the Audit Report) indicating the current status of some selected important Paragraphs and Reviews relating to his past Audit Reports on which follow-up, action has been inadequate (4.105).

5.39 The draft of such a special Section may be discussed by the concerned AG with the Chief Secretary and Finance Secretary of the State Government, and their views may be incorporated therein, before it is forwarded to the CAG for consideration (4.105).

Printing of Audit Reports and Accounts:

5.40 There are instances of serious delays in getting the CAG's Audit Reports as well as the Finance and Appropriation Accounts printed by the State Governments printing presses. The objective in all cases should be to complete the printing within two months of these documents being approved (4.107).

5.41 The State Governments may resort to printing through external agencies wherever they are not able to ensure timely printing of Audit Reports or the Finance and Appropriation Accounts in their own set-up (4.109).

DISSEMINATION AND DISCUSSION

Discussion in conferences

5.42 The adequacy of the response of the State Governments may be discussed in the Conferences of PAC/COPU Chairmen as a permanent agenda item, which may incorporate a paper prepared by the CAG showing the up-to-date status of the follow-up action taken on his past Audit Reports relating to the various States (4.111).

5.43 The subject may also be periodically discussed in the Conferences of the Presiding Officers of Parliament and State Legislatures in India (4.112).

5.44 It may also be appropriately discussed in the Conferences of the Finance Ministers and/or Chief Secretaries of the State Governments (4.113).

Budget and Planning forums

5.45. A status report in regard to Government's response to Audit as well as the PAC/COPU may figure clearly and prominently in the Performance Budgets of the various Departments prepared by the State Governments for consideration by the respective Legislatures (4.114).

5.46 Parliament has recently decided that Subject Committees may be appointed to discuss matters relating to the Ministries and Departments particularly in the context of their annual budgets. Such Committees, if and when they are constituted in the States, can be another useful forum in which relevant matters emerging from the Audit Reports can be raised meaningfully (4.116).

5.47 The Planning Commission might also make the State Governments aware of their obligations in respect of the problems highlighted in the CAG's Audit Reports. The CAG may send a copy of each State Audit Report to the Planning Commission for information (4.117).

Awareness and appreciation

5.48 The mutual response among the Executive, Legislature and Audit will ultimately depend on a proper awareness and appreciation of the problems by all concerned. Occasional discussions on the related issues may be organised among officers of Government Departments and Organisations and Audit Officers at all levels, as well as among Members of the Legislatures (4.118).

5.50 Whenever the CAG makes official visits to the States, he may be invited to address appropriate forums (4.120).

Members	:	V. S. Jafa S. N. Jha
Member-Secretary	:	M. V. Ramakrishnan
Chairman	:	Shakdher

GOVERNMENT OF KERALA

Finance (PAC) Department

CIRCULAR

No. 38/2003/Fin.

Dated, Thiruvananthapuram, 2nd May, 2003.

Sub:—Reconciliation of Departmental figures of expenditure with those in the books of accounts of Accountant General—Regarding.

Ref:—D. O. No. AAD/I/53-6 (B)/Ts/Vol. I/2002-03/160 dated 17-3-2003 from Sri V. K. Girija Vallabhan, Deputy Accountant General (Accounts and VLC).

The Accountant General (A&E) in the D. O. referred to above has brought to the attention of Government the arrears of reconciliation of expenditure in many departments. You are aware, departmental figures of expenditure are required to be reconciled every month with those in the books of accounts in the Office of Accountant General in order to enable departmental heads to exercise proper control over expenditure and detect frauds and defalcations if any. This is not being done. The misclassification/mistakes pointed out after the closure of accounts cannot be rectified. Therefore as has been requested by the Accountant General the departmental heads have to take steps to complete the reconciliation of figures for the current years booked figures immediately, in the next few weeks.

Accordingly all the Heads of Departments are instructed to complete reconciliation of the departmental figures of expenditure with the current years figures booked in the Office of Accountant General, expeditiously. The reconciliation of figures for the current year must be carried out by 25th May, 2003 and all mistakes, omissions and misclassifications pointed out to the Office of the Accountant General by the first week of June, 2003. Arrears up to the year 2001-2002 must be cleared in time bound manner. Since the position is so grave, Departmental Officers are informed that the Government will be constrained to consider withholding allotment of funds of those departmental offices which default in reconciliation in future.

SUDHA PILLAI,

Principal Secretary (Finance).

GOVERNMENT OF KERALA

Finance (PAC) Department

CIRCULAR

No. 56/2003/Fin.

Dated, Thiruvananthapuram, 2nd July, 2003.

Sub:—Remedial Measures Taken Statement on audit paragraphs—Adoption of revised format—Recommendation of the Public Accounts Committee (2001-2004).

The Committee on Public Accounts (2001-2004) has decided to adopt a revised format in which Remedial Measures Taken Statement (RMT) on audit paragraphs are to be furnished to the Committee on Public Accounts as per the request of the Accountant General. Accordingly the departments are directed to furnish remedial measures taken statements on audit paragraphs in the following format hereafter.

FORMAT FOR FURNISHING ACTION TAKEN NOTES ON
COMPTROLLER AND AUDITOR GENERAL'S REPORTS

- I. (a) Department
- (b) Subject/Title of the Review/Paragraph
- (c) Paragraph Number
- (d) Report Number and Year
- II. (a) Date of receipt of the Draft Paragraph/Review in the Department
- (b) Date of Department's Reply
- III. Gist of Paragraph/Review
- IV. (a) Does the Department agree with the facts and figures included in Paragraph?
- (b) If not, please indicate the areas of disagreement and also attach copies of relevant documents in support.

- V. (a) Does the Department agree with the Audit conclusions.
- (b) If not, please indicate specific areas of disagreement with reasons for disagreement and also attach of relevant documents, where necessary?

VI. Remedial Action Taken

1. Improvement in system and procedures including internal control.
2. Recovery of overpayment pointed out by Audit.
3. Recovery of under assessment, short levy or other dues.
4. Modifications in the schemes and programmes including financing pattern.
5. Review of similar cases/complete scheme/project in the light of findings of sample check by Audit.

V. S. SENTHIL,

Secretary (Finance-Expenditure).

GOVERNMENT OF KERALA

Finance (PAC) Department

CIRCULAR

No. 4/2004/Fin.

Dated, Thiruvananthapuram, 19th January, 2004.

Sub:— Constitution of Tripartite—Audit Monitoring Committees for on the spot settlement of outstanding Local Audit Reports—Regarding.

*Ref:—*Letter No. SRA(HQ) I/2-96/Vol. 17/307 dated 17-11-2003.

The Accountant General (Audit) in the letter referred to above has requested to issue orders constituting the Tripartite Audit Monitoring Committees in all Departments as proposed by the Comptroller and Auditor General's Office for the effective clearance of Audit Reports and paras relating to various departments.

All the Departments are therefore requested to constitute the Tripartite Audit Monitoring Committees consisting of a Joint Secretary/Additional Secretary of the concerned Administrative Department, the Head of the Department and the concerned Group Officer (Deputy Accountant General) of the Accountant General's Office.

The Committee should meet periodically at various places in the State wherein the pending local audit reports in respect of the offices in that district or nearby districts should be discussed.

P. A. K. NEELAKANDAN,
Additional Secretary.

GOVERNMENT OF KERALA

Finance (PAC) Department

CIRCULAR

No. 6/2004/Fin.

Dated, Thiruvananthapuram, 20th January, 2004.

Sub:—Expeditious Settlement of outstanding Audit Objections and Pending Inspection Reports—Regarding.

Ref:—D. O. No. PAG (Au)/Sectt/IR/2003-04/165 dated 9-12-2003.

The Principal Accountant General (Audit) in his D. O. letter referred to above has brought to the attention of Government on the large number of Inspection Reports outstanding and the slow progress achieved in clearing the Inspection Reports/Draft Paras. The Accountant General (Audit) had suggested that quarterly meetings of the Departmental Audit Committees should be organised on a regular basis under close monitoring by Administrative Departments concerned so as to achieve speedy settlement.

2. Further it is informed that instructions are given to audit parties to make special efforts and to hold discussions with the heads of offices on the outstanding paras in Inspection Reports to settle the objections on the spot. Accountant General (Audit) seek the Active involvement of head of offices in the discussions held by Inspection parties to settle the objections.

3. In the circumstances all the Heads of Departments and offices are instructed to display a proper supportive attitude towards the audit process by conducting quarterly Audit Committee Meetings to review the progress achieved in clearing Inspection reports/para in the Administrative Departments. Further Government would like to reiterate the need for appointing nodal officers for this exercise in Heads of Departments/Offices so that it is properly co-ordinated, monitored and controlled. The Heads of Departments and Administrative Department's concerned should intimate the name, designation and contact numbers of the nodal officers to Accountant General (Audit) for effective

interaction at frequent intervals.

4. All the Departments are further instructed to complete reconciliation of the departmental figures of expenditure and receipts with the figures booked in the Office of Accountant General, before March, 2004. Government will be compelled to decide not to release funds in a routine manner to those Departments which have a huge number of Inspection Reports/Paras and unreconciled expenditure after March 2004 in line with the recommendations contained in 92nd Report of the Public Accounts Committee (1998-2000).

N. CHANDRASEKHARAN NAIR,
Chief Secretary.

GOVERNMENT OF KERALA

Finance (PAC) Department

CIRCULAR

No. 20/2004/Fin.

Dated, Thiruvananthapuram, 24th March, 2004.

Sub:—Public Accounts Committee—Remedial Measures Taken Statement—Signing the notes—Clarification issued.

Ref:—Lr. No. Rep (PAC)/RMT/General/202 dated 4-11-2003 from the Accountant General (Audit), Kerala, Thiruvananthapuram.

In Para 40 of the Hand Book of Instructions for speedy settlement of Audit objection, it is laid down that the draft note/statement of action on Audit Paras/ Recommendation of Public Accounts Committee to be forwarded to Accountant General for vetting should be signed by the Secretary/Joint Secretary to Government who has ultimately to sign them. The final copies of the notes each should be signed in ink by an officer not below the rank of Joint Secretary.

Now the Accountant General (Audit) in the letter cited has informed that certain Administrative Departments are forwarding notes/statements of action signed by Deputy Secretaries on the strength of G. O. No. 240/D2/2003/P&ARD dated 5-2-2003 and Accountant General (Audit) seeks a clarification on the same.

Now as part of the 'level jumping' process, in certain departments there are only Deputy Secretaries below Secretary. In such context Government would like to clarify that the notes/Statement of Action Taken to be placed before the Legislature after vetting can be signed by Deputy Secretaries also in cases where there are Deputy Secretary only in official hierarchy below Secretary to Government in any Administrative Department.

P. A. K. NEELAKANDAN,
Additional Secretary (Finance).

GOVERNMENT OF KERALA

Finance (PAC) Department

CIRCULAR

No. 27/2004/Fin.

Dated, Thiruvananthapuram, 7th May, 2004.

*Sub:—*Clearance of Pending Excess Regularisation cases—Nomination of Officers for Consolidation of notes.

The Committee on Public Accounts (2001-2004) in its meeting held on 5-11-2003 expressed serious concern over the heavy back log in regularising excess expenditure which dates back to 1982-83. Consolidation of the notes in respect of Major Demands like Education, Art and Culture, Health and Family Welfare etc., where there are a number of Controlling Officers is a practical problem faced by those departments. It is seen that this is the main contributory factor for the delay in regularising excess expenditure.

It is therefore decided to constitute a team of Finance Officers of the Departments coming under such major grant, having more than one Controlling Officers, to work together to prepare and consolidate notes on excess expenditure. The list of Finance Officers of the Departments included in such grants is appended. The Finance Officer who is controlling the major portion of Head of Account under such grant will be the Convenor of the respective grant. The Convenor of the group will co-ordinate and collect the notes from other departments and consolidate them Demand-wise. The Head of Departments will furnish the same to the Administrative Department concerned for onward transmission to the Accountant General for vetting through Finance Department.

In other cases the Finance Officers of the Head of Department coming under the Demand will prepare and consolidate the notes for regularisation and forward the same to the concerned Administrative Department within the time limit specified in the Hand Book of Instructions as soon as Appropriation Accounts are presented in Legislature.

Hereafter the relevant portion of Appropriation Accounts will be sent to the concerned Finance Officers directly to avoid delay. This procedure will come into force from the financial year 2004-2005 onwards. As far as pending cases of Excess regularisation cases the Finance Officers of the Major Departments coming under the Demand will initiate action to prepare and consolidate the notes for regularisation as already instructed through D.O. Letters. List of Convenor of the Committee of Finance Officers under each Demand is appended for reference.

V. S. SENTHIL,
Secretary (Finance-Expenditure).

ANNEXURE

<i>Demand No.</i>	<i>List of Chief Controlling Officers (Finance Officers)</i>	<i>Convenor for Consolidating notes</i>
(1)	(2)	(3)
V— Agricultural Income Tax and Sales Tax	Commissioner of Commercial Taxes Chief Electrical Inspector	Finance Officer, Commercial Taxes
XIV— Stationery, Printing and Other Administrative Services	Controller of Stationery Director of Printing GAD (Services) Director, IMG Director, V&ACB Home (SSA) Commandent General, V&RS Director of State Lotteries	Finance Officer, Printing and Stationery
XVI— Pensions and Miscellaneous	Principal Secretary (Finance) Secretary, Rural Development Secretary, Taxes Secretary, Education Secretary, GAD (Social Welfare) Secretary, GAD (Services) Director of Treasuries Secretary, Home Secretary, Transport	Finance (Pension)
XVII— Education, Sports, Art and Culture	DPI Director, HSE Director, Collegiate Education Director, Technical Education DSYA Dy. Director General, NCC Secretary, CAD Secretary, Power Department	Finance Officer, DPI

(1)	(2)	(3)
XVIII— Medical and Public Health	Director of Health Services Director of Insurance Medical Services Director of Medical Education DISM Director of Homoeopathy Director of Ayurveda Medical Education	Health & Family Welfare (PS) Department
XXV— Social Welfare including Welfare of SC/ST and OBC	Director of SC's Development Commissioner of Rural Development Director, KIRTADS Registrar, Kerala State Commission for Backward Classes Director of Health Services Secretary, Labour and Rehabili- tation Department Director of Social Welfare Land Revenue Commissioner Addl. Director General of Police (Prisons) Director of Insurance	Finance Officer, Social Welfare Department
XXVIII—Miscellaneous Economic Services	Director of Economics & Statistics Director of Panchayath Controller, Legal Metrology IG of Registration Secretary, Land Board Secretary, Agriculture Director and Ex-officio Chairman, Kerala Council for Science, Technology and Environment Secretary, Science, Technology and Environment Department Chief Engineer, B & LW	Planning & Economic Affairs (PS) Department

(1)	(2)	(3)
XX— Housing	Housing Commissioner Commissioner of Land Revenue Secretary, Planning and Economic Affairs Department Secretary, Housing Board Director, Sainik Welfare Registrar of Co-operative Societies	Finance Officer, Housing Department
XXIX— Agriculture	Director of Agriculture Planning and Economic Affairs Department Chief Engineer, Irrigation & Admn. Director, Ground Water Commissioner, Kerala State Land Use Board Administrator, CADA Registrar, Kerala Agriculture University Registrar, Co-operative Societies	Finance Officer, Agriculture
XXX— Food	Director of Health Services Director of Social Services Director of Civil Supplies	Finance Officer, Food and Civil Supplies
XXXIII—Fisheries	Director of Fisheries CE, Harbour Engineering Department CE, PWD	Finance Officer, Fisheries

MOST IMMEDIATE/TIME LIMIT
SPECIAL ATTENTION

GOVERNMENT OF KERALA

Finance (PAC) Department

CIRCULAR

No. 41/2004/Fin.

Dated, Thiruvananthapuram, 9th July, 2004.

Sub:—Speedy Clearance of Pending Audit Paras and PAC Recommendations—Regarding.

The Committee on Public Accounts (2004-2006) in its meeting held on 18-6-2004 expressed serious concern over the heavy back log of Pending Audit Paras, excess regularisation cases and PAC Recommendations. In the meeting, on behalf of Government, the Chief Secretary has promised to furnish the Remedial Measures Taken Statements on PAC recommendations and Action Taken Notes on pending Audit Paras before 31-10-2004.

All the Heads of Departments and Secretaries to Government are directed to take urgent steps to furnish Remedial Measures Taken on PAC Recommendations and Action Taken Notes in respect of Pending Audit Paras, before 31-10-2004 positively. The time limit should be strictly adhered to. The progress achieved in this regard will be specially reviewed in the Apex Committee Meeting.

N. CHANDRASEKHARAN NAIR,
Chief Secretary.

*MOST IMMEDIATE/TIME LIMIT
SPECIAL ATTENTION*

GOVERNMENT OF KERALA

Finance (PAC) Department

CIRCULAR

No. 42/2004/Fin.

Dated, Thiruvananthapuram, 9th July, 2004.

Sub:—Speedy Clearance of Pending Inspection Reports—Regarding.

The Committee on Public Accounts (2004-2006) in its meeting held on 18-6-2004 has expressed serious concern over the heavy back log of Inspection Reports. In the meeting the Chief Secretary had promised that all pending Audit Paras and Inspection Reports will be cleared by the end of 31-3-2005.

All Heads of Departments are therefore directed to convene Region wise meetings of Audit Monitoring Committee/Adalaths in consultation with the Accountant General (Audit) to clear all pending Inspection Reports relating to the period up to 31-12-1999. A Special drive is to be chalked out to clear these Inspection Reports before 31-12-2004. Progress report is to be furnished to the Finance Department by 15-1-2005. The time limit specified above has to be strictly adhered to and any lapse would be viewed seriously.

N. CHANDRASEKHARAN NAIR,
Chief Secretary.

GOVERNMENT OF KERALA

Finance (PAC) Department

CIRCULAR

No. 55/2004/Fin.

Dated, Thiruvananthapuram, 7th October, 2004.

Sub:—Institutional arrangement to discuss the issues raised in the Audit Reports—Instructions—Issued—Regarding.

1. The Comptroller and Auditor General in the D. O. letter No.75-Audit (AP) 8-2003 dated 24-5-2004 has brought to the attention of Government on the poor response to Audit Paragraphs and performances review to be included in Audit Reports. The Comptroller and Auditor General has suggested an institutional arrangement wherein the Chief Secretary, the Secretaries of Administrative Departments concerned can meet when the Draft Audit Reports are ready and discuss the issues raised Audit Reports with the Principal Accountant General/Accountant General and his officers.

2. Government have accepted the suggestions made by the Comptroller and Auditor General. The Chief Secretary and the concerned Secretaries of Administrative Departments will meet to discuss the issues raised in the Audit Reports with the Principal Accountant General/Accountant General and his/her officers so that the views/comments of Government could be effectively included, and a more rounded view taken in the Audit Reports.

3. A meeting at the level of Chief Secretary will be held about four weeks after the Draft Audit Report is received.

4. Since Draft Audit Paragraph have now been received (for the year 2003-04), the meeting will be held shortly. All Secretaries are requested to prepare themselves for a discussion in about 2 weeks.

K. JOSE CYRIAC,

Principal Secretary (Finance).

GOVERNMENT OF KERALA

Finance (PAC) Department

CIRCULAR

No. 13/2005/Fin.

Dated, Thiruvananthapuram, 4th March, 2005.

Sub:— Convening of Audit Monitoring Committee Meetings and Apex Committee Meetings—Instructions issued.

Ref:—Circular No. 5/2001/Fin. dated 24-1-2001 and appendices.

1. The Comptroller and Auditor General of India has brought to the notice of the Government, the poor response to Audit paragraphs and performance reviews to be included in the Audit Reports. As suggested by the Comptroller and Auditor General of India, a meeting at the level of the Chief Secretary was held inviting the Principal Accountant General (Audit) also to discuss the progress achieved so far on Draft Audit Paragraphs.

2. At the meeting it was decided that the Audit Monitoring Committee should meet at least quarterly and the Apex Committee, at least twice a year for taking prompt action for clearing pending items on Public Accounts Committee and Public Undertakings Committee Recommendations, Audit Paragraphs, Draft Paragraphs, Inspection Reports, Excess Regularisation, etc. *Departments having large number of audit paragraphs, outstanding inspection reports etc., should meet more often, say every month. In such Apex Committee Meeting/s to be held, the Principal Accountant General (Audit)/his officers should also be invited. In the Audit Monitoring Committee also, the representative of the Principal Accountant General should be included and invited for the meetings.* The Audit Committees should be oriented towards strengthening controls in the interest of improving the quality of governance at the field level. The functioning of the Audit Committees should be evaluated in the meetings of the Audit Monitoring Committee and the Apex Committee.

3. The time limit fixed for sending the first reply to an Inspection Report is four weeks from the date or receipt of the Inspection Report. Non-adherence of this time schedule by the recipient departments results in some of the observations being developed as draft paragraphs. Instances of delay in sending replies in time to 'Statement of Facts' of Draft Paragraphs sent to the Heads of Departments/Secretaries of the Administrative Department have also been reported. Sending of replies in time to Inspection Reports/Statement of Facts/Draft Paragraphs would help in clarifying and settling the issues raised by the Audit, before their inclusion in the Audit Reports. Hence the Audit Committees/Audit Monitoring Committees should endeavour to reduce the delay in providing the first reply to Inspection Reports, Statement of Facts and Draft Paragraphs.

4. It was also noticed that the Remedial Measures Taken on the Audit Paragraphs included in the Audit Reports laid on the table of the State Legislature, Action Taken Notes on the recommendation of the Public Accounts Committee, Notes on excess regularisation etc., were not being sent promptly to the Public Accounts Committee. All Departments may take immediate and time bound action to review all such cases and take appropriate action.

5. The Instructions already issued as per the Circular cited will stand modified to the above extent.

6. All Principal Secretaries/Secretaries to the Government are requested to comply with these instructions.

PALAT MOHANDAS,
Chief Secretary.

GOVERNMENT OF KERALA

Finance (PAC) Department

CIRCULAR

No. 45/2006/Fin.

Dated, Thiruvananthapuram, 27th September, 2006.

Sub:—Committee on Papers laid on the Table (2004-06)—9th Report—
Recommendation—Further Action—Reg.

Ref:—Letter No. 6017/CP. L1/06/Leg. dated 2-3-2006 from the
Secretary, Legislature Secretariat, Thiruvananthapuram.

Based on the 9th Report of the Recommendations of the Committee on
Papers laid on the Table (2004-06) the following instructions are issued:

- (i) All sections of Finance Department are directed to furnish the details regarding the total number of SROs/ Notifications and Rules issued during 2005-06 and numbers of the same placed before the Legislature, to Finance (PAC) Department by return.
- (ii) A copy of the above Rules/Notifications/SROs shall also be furnished to the Finance (PAC) Department, in order to furnish a consolidated reply in the matter to the Legislature.
- (iii) A copy of the Notifications/SROs/Rules to be placed before the Legislature shall be furnished to Finance (PAC) Department in future, preferably at the time of sending the same for printing.
- (iv) Finance (PAC) Department shall keep a register of Notifications/SROs/Rules issued from Finance Department.
- (v) Finance (PAC) Department shall send a quarterly statement to the Legislature in the matter of placing the Rules/SROs/Notifications before the Legislature.

K. JOSE CYRIAC,
Principal Secretary (Finance).

GOVERNMENT OF KERALA

Finance (PAC) Department

CIRCULAR

No. 52/2006/Fin.

Dated, Thiruvananthapuram, 13th November, 2006.

Sub:—Performance Audit by Comptroller and Auditor General of India—Regarding.

Ref:—1. Letter No. EPA (HQ)/4-915/43 dated 7-8-2006 from the Principal Accountant General, Kerala , Thiruvananthapuram.

2. OM F. No. 6 (5)-B (R)/99 dated 13-6-2006 issued by the Ministry of Finance, Department of Economics Affairs, Budget Division.

In the OM F. No. 6(5)-B (R)/99 dated 13-6-2006 Government of India clarified that performance Audit is deemed to be within the scope of Audit by Comptroller and Auditor General of India and all Government Departments/ Autonomous Bodies/Public Sector Undertakings are required to facilitate the conduct of Audit including Performance Audit by providing all documents required by Audit. The Principal Accountant General has requested to issue urgent instructions to all Government Departments, Autonomous Bodies, Public Sector Undertakings in this matter.

In the circumstances, Government are pleased to issue the following instructions:

- (i) All the Departments/Autonomous Bodies/Public Sector Undertakings are directed to facilitate the conduct of Audit including performance Audit by providing access to all the documents required by the Comptroller and Auditor General of India in connection with the Audit.

- (ii) As and when intimation of selection of a topic for Performance Audit by Accountant General is received, the Secretary concerned shall issue suitable instructions to all the concerned Officers/ Departments/Institutions/Bodies to provide necessary facility for the smooth conduct of the Audit.
- (iii) A senior officer of the Departments/Autonomous Bodies/Public Sector Undertakings shall be nominated as nodal officer for discussion and supply of all the documents/information required by Audit for timely completion of Audit.
- (iv) The replies to the audit enquiries shall be furnished at the time of audit itself so that the instances of dispute of facts and figures after finalisation of the Reports do not arise.
- (v) Entry and exit conferences should be done in an effective way to finalise the Audit.

K. JOSE CYRIAC,
Principal Secretary (Finance).

കേരള സർക്കാർ

ധനകാര്യ (പി. എ. സി.) വകുപ്പ്

സർക്കുലർ

നമ്പർ 12/2007/ധന.

തിരുവനന്തപുരം, 2007 മാർച്ച് 7.

വിഷയം:—കേരള നിയമസഭ—ലോക്കൽ ഫണ്ട് അക്കൗണ്ട്സ് കമ്മിറ്റി റിപ്പോർട്ടുകളിലെ ശുപാർശകളിന്മേലുള്ള നടപടിക്കുറിപ്പ് സാക്ഷ്യപ്പെടുത്തി ലഭ്യമാക്കുന്നത് സംബന്ധിച്ച്.

സൂചന:—1. നിയമസഭാ സെക്രട്ടറിയുടെ 5-10-2006-ലെ 799/എൽ.എഫ്.എ.സി. ബി1/06/ലെജി. നമ്പർ കത്ത്.

2. പാർലമെന്ററികാര്യ വകുപ്പിന്റെ 26-10-2006-ലെ 1812/ബി3/2006/പി. എ. ഡി. നമ്പർ അനുദ്യോഗിക കുറിപ്പ്.

ലോക്കൽ ഫണ്ട് അക്കൗണ്ട്സ് കമ്മിറ്റിയുടെ റിപ്പോർട്ടുകളിന്മേൽ സ്വീകരിച്ച നടപടികളടങ്ങുന്ന സ്റ്റേറ്റ്മെന്റ് ഇനിമേൽ ബന്ധപ്പെട്ട അഡ്മിനിസ്ട്രേറ്റീവ് ഡിപ്പാർട്ടുമെന്റിലെ ജോയിന്റ് സെക്രട്ടറിയിൽ കുറയാത്ത ഉദ്യോഗസ്ഥൻ സാക്ഷ്യപ്പെടുത്തി ലോക്കൽ ഫണ്ട് ആഡിറ്റ് ഡയറക്ടറുടെ സൂക്ഷ്മപരിശോധനയ്ക്കുശേഷം സമിതിയുടെ പരിഗണനയ്ക്ക് സ്വീകരിച്ചാൽ മതിയെന്ന് ലോക്കൽ ഫണ്ട് അക്കൗണ്ട്സ് കമ്മിറ്റി (2006-2008)-യുടെ പ്രഥമയോഗത്തിൽ തീരുമാനിക്കുകയുണ്ടായി. പ്രസ്തുത തീരുമാന പ്രകാരം ലോക്കൽ ഫണ്ട് അക്കൗണ്ട്സ് കമ്മിറ്റിയുടെ റിപ്പോർട്ടിലെ ശുപാർശകളിന്മേൽ സ്വീകരിച്ച നടപടിക്കുറിപ്പിന്റെ 35 സ്റ്റേറ്റ്മെന്റുകൾ ബന്ധപ്പെട്ട വകുപ്പിലെ ജോയിന്റ് സെക്രട്ടറിയിൽ കുറയാത്ത ഉദ്യോഗസ്ഥൻ സാക്ഷ്യപ്പെടുത്തി അയ്ക്കണമെന്ന് ഇതിനാൽ നിർദ്ദേശിക്കുന്നു.

കെ. ജോസ് സിറിയക്,

പ്രിൻസിപ്പൽ സെക്രട്ടറി (ധനകാര്യം).

കേരള സർക്കാർ

ധനകാര്യ (പി. എ. സി.) വകുപ്പ്

സർക്കുലർ

നമ്പർ 17/2007/ധന.

തിരുവനന്തപുരം, 2007 മാർച്ച് 19.

വിഷയം:---പൊതുമേഖലാ സ്ഥാപനങ്ങൾ സംബന്ധിച്ച സമിതി (2006-08) റിപ്പോർട്ടുകൾ മലയാളത്തിൽ ലഭ്യമാക്കുന്നത് സംബന്ധിച്ച്.

സൂചന:---1. 3-1-2007-ലെ 13819/പി.യു.സി.-എ 1/2006/ലെജി. നമ്പരായുള്ള നിയമസഭാ സെക്രട്ടറിയുടെ കത്ത്.

2. 17-1-2007-ലെ 66/ബി1/2007/പി.എ.ഡി. നമ്പർ അനുദ്യോഗിക കുറിപ്പ്.

കേരള നിയമസഭയുടെ പൊതുമേഖലാ സ്ഥാപനങ്ങൾക്കായുള്ള സമിതിയുടെ 6-11-2006-ൽ കൂടിയ യോഗം, റിപ്പോർട്ടുകൾ മലയാളത്തിലാക്കുന്നതിനായി അക്കൗണ്ടന്റ് ജനറലിന്റെ റിപ്പോർട്ടിലെ ആഡിറ്റ് ഖണ്ഡികകളും അവയ്ക്കുള്ള മറുപടിയും മലയാളത്തിൽ ലഭ്യമാക്കണമെന്ന് ഗവൺമെന്റിനോട് ആവശ്യപ്പെട്ടിട്ടുണ്ട്. കൂടാതെ അക്കൗണ്ടന്റ് ജനറലിന് ഇതിനകം ഇംഗ്ലീഷിൽ ലഭിച്ചുകഴിഞ്ഞ ഇരുപതോളം ആഡിറ്റ് ഖണ്ഡികകൾക്കുള്ള മറുപടികൾ കാലതാമസം ഒഴിവാക്കുന്നതിനായി നിലവിലുള്ള കീഴ്വഴക്കമനുസരിച്ച് നടപടി സ്വീകരിക്കുവാനും കഴിയുമെങ്കിൽ അവയുടെ മലയാള പരിഭാഷ ലഭ്യമാക്കുന്നതിന് നടപടി സ്വീകരിക്കാനും സമിതി നിർദ്ദേശിച്ചിട്ടുണ്ട്.

സർക്കാർ ഇക്കാര്യം വിശദമായി പരിശോധിച്ച് താഴെ പറയും പ്രകാരം ഉത്തരവാകുന്നു:

(i) അക്കൗണ്ടന്റ് ജനറലിന്റെ റിപ്പോർട്ടിലെ ആഡിറ്റ് ഖണ്ഡികകളും അവയ്ക്കുള്ള മറുപടികളും ഇനി മുതൽ മലയാളത്തിൽ തന്നെ സമിതിക്ക് ലഭ്യമാക്കേണ്ടതാണ്.

(ii) അക്കൗണ്ടന്റ് ജനറലിന് ഇതിനകം നൽകിയതും എന്നാൽ കമ്മിറ്റി മുമ്പാകെ ഇതുവരെ എത്താത്തതുമായുള്ള റിപ്പോർട്ടുകൾ ഏതൊക്കെയെന്ന് എ.ജിസ് ഓഫീസിൽ അന്വേഷിച്ച് കഴിയുമെങ്കിൽ അതും ബന്ധപ്പെട്ട വകുപ്പുമായി കൂടിയാലോചിച്ച് മലയാളത്തിലാക്കാൻ ശ്രമിക്കേണ്ടതാണ്.

കെ. ജോസ് സിറിയക്,

പ്രിൻസിപ്പൽ സെക്രട്ടറി (ധനകാര്യം).

GOVERNMENT OF KERALA

Finance (PAC) Department

CIRCULAR

No. 22/07/Fin.

Dated, Thiruvananthapuram, 28th March, 2007.

*Sub:—Finalisation of Appropriation Accounts and Finance Accounts—
Reconciliation of figures for the year 2006-2007—Instructions
Issued—Regarding.*

The Senior Deputy Accountant General (A/cs & VLC) in his letter No. AAD-1/53-6 (B) 06-07/TS/169 dated 19-2-2007 has informed that the Comptroller and Auditor General of India has instructed to finalise the Appropriation Accounts and Finance Accounts of Government of Kerala for the year 2006-07 by the second week of August 2007. It has also been reported that reconciliation is heavily in arrears in many Departments. Para 72 of the Kerala Budget Manual insists that, the controlling officers should reconcile the figures of expenditure with those booked by the Treasury and the Accountant General. Para 74 (1) *ibid* further stresses the need for the same. The Accountant General has, therefore, requested to issue necessary instructions to all Chief Controlling Officers and respective Administrative Departments to carry out the reconciliation of the figures for the current year 2006-07 by the end of May 2007, and to point out discrepancies noticed if any, to the accounting Sections concerned in the office of the Accountant General.

2. Accordingly, heads of Departments/Chief Controlling Officers of all Departments are instructed to complete the reconciliation of Departmental figures of expenditure for the year 2006-07 with those booked by the treasury and the Accountant General expeditiously. The reconciliation of figures for the year 2006-07 must be completed at any rate by 25th June, 2007, and mistakes, omissions and misclassifications, if any, pointed out to the Office of the Accountant General by 30th June, 2007.

3. All Departmental Officers/Chief Controlling Officers are informed that Government will be constrained to consider withholding allotment of funds of those departmental offices which default in reconciliation in future.

K. JOSE CYRIAC,

Principal Secretary (Finance).

കേരള സർക്കാർ

ധനകാര്യ (പി. എ. സി.) വകുപ്പ്

സർക്കുലർ

നമ്പർ 34/2007/ധന.

തിരുവനന്തപുരം, 2007 മേയ് 8.

വിഷയം:—ലോക്കൽ ഫണ്ട് അക്കൗണ്ട്സ് കമ്മിറ്റി (2004-2006)—4-ാമത് റിപ്പോർട്ട് ശുപാർശ നടപ്പിലാക്കുന്നത് സംബന്ധിച്ച്.

സൂചന:—നിയമസഭാ സെക്രട്ടറിയുടെ 22-11-2006-ലെയും 31-1-2007-ലെയും 798/എൽ. എഫ്. എ. സി. ബി2/06/ലെജി. നമ്പർ കത്ത്.

സംസ്ഥാന നിയമസഭയുടെ ലോക്കൽ ഫണ്ട് അക്കൗണ്ട്സ് കമ്മിറ്റി (2004-2006) 4-ാമത് റിപ്പോർട്ടിലെ ശുപാർശ പ്രകാരം ലോക്കൽ ഫണ്ട് ആഡിറ്റ് ഡയറക്ടറിൽനിന്ന് ധനകാര്യവകുപ്പിൽ ലഭിക്കുന്ന ആഡിറ്റ് റിപ്പോർട്ടുകൾ യഥാസമയം ബന്ധപ്പെട്ട വകുപ്പുകൾക്ക് അയച്ചുകൊടുക്കണമെന്നും, ആഡിറ്റ് റിപ്പോർട്ടുകളിലെ ആഡിറ്റ് ഖണ്ഡികകളിൽമേൽ തുടർനടപടികൾ സ്വീകരിക്കുന്നുണ്ടെന്ന് ബന്ധപ്പെട്ട വകുപ്പുദ്യക്ഷന്മാർ ഉറപ്പുവരുത്തുന്നതിന് നടപടി സ്വീകരിക്കണമെന്നും സമിതി ശുപാർശ ചെയ്തിട്ടുണ്ട്.

സമിതിയുടെ മേൽ ശുപാർശ സെക്രട്ടേറിയറ്റിലെ എല്ലാ വകുപ്പുകളുടേയും ശ്രദ്ധയിൽ കൊണ്ടുവരുകയും കർശനമായും പാലിക്കണമെന്നും ഉത്തരവാകുന്നു.

കെ. ജോസ് സിറിയക്,
പ്രിൻസിപ്പൽ സെക്രട്ടറി (ധനകാര്യം).

GOVERNMENT OF KERALA

Finance (PAC) Department

CIRCULAR

No. 36/2007/Fin.

Dated, Thiruvananthapuram, 16th May, 2007.

Sub:—Follow up on the Audit Reports and Legislature Committee Recommendations—Regarding.

With a view to streamlining the procedure for follow up action on PAC recommendations/observations and Accountant General's observations, it is ordered that the responsibility for response/reply will be as follows:

No.	Subject	<i>When it relates to only one Department other than Finance Department</i>	<i>When it relates to more than one Department</i>	<i>When it relates to one wing in Finance Department</i>	<i>When it relates to more than one wing in Finance Department</i>
(1)	(2)	(3)	(4)	(5)	(6)
1	Reply to Audit Queries.	Administrative Department.	Each such Administrative Department, separately.	Concerned wing in Finance Department.	The wing in Finance Department, which is substantially concerned with the subject. Orders will be taken by Finance (PAC) wing at Secretary level.

- 2 Reply to Administrative Each Department, with which Concerned wing in The wing in Finance
Draft Department. the Draft Audit para is con- Finance Department. Department, which is sub-
Audit Para. cerned, separately. stantially concerned with
the subject. Orders will be
taken by Finance (PAC)
wing at Secretary level.

Note:—Copies of Draft Audit Paras relating to other Departments are sent by the Accountant General to Finance Department. This will be handled by the PAC wing in Finance Department, who will give a copy to the concerned Additional Secretary/Joint Secretary in Finance Department for information and follow up. PAC wing will follow up with the Administrative Department till reply to Draft Audit Para is furnished to Accountant General.

- 3 Communi- PAC wing. PAC wing. PAC wing who will PAC wing who will
cating Audit Paras to concerned communicate it to the communicate it to the
concerned Finance Department Finance Department
Administ- *Note:*—Copies of Audit Paras relating to other Departments are sent by the Accountant General to Finance Department. This will be handled by the PAC wing in Finance Department, who will give a copy to the concerned Additional Secretary/Joint Secretary in Finance Department for information and followup. PAC wing will follow up with the Administrative Department till reply to Audit Para is furnished to Accountant General.

(1)	(2)	(3)	(4)	(5)	(6)
4	Preparing RMT on Audit para to be submitted to Legislature Secretariat directly.	Administrative Department.	Concerned Department, separately.	Concerned wing in Finance Department.	The wing in Finance Department which consolidated the reply to Draft Audit Para and sent it to the Legislature Secretariat (i.e., Sl. No. 2 above).
5	Discussions in PAC	Additional Secretary/Joint Secretary of the concerned wing in Finance Department will attend. In case the PAC seeks personal appearance at Secretary level, the Principal Secretary (Finance) or Secretary (Finance)	Additional Secretary/Joint Secretary of the concerned wings in Finance Department will attend. In case the PAC seeks personal appearance at Secretary level, the Principal Secretary (Finance) or Secretary (Finance Expenditure) or the Secretary (Finance Resources) will attend.	Principal Secretary (Finance). In the absence of Principal Secretary (Finance), Secretary (Expenditure/ Resources). Also, the Additional Secretary/Joint Secretary of the concerned wing in Finance Department.	Principal Secretary (Finance). In the absence of Principal Secretary (Finance), Secretary (Expenditure/ Resources). Also, the Additional Secretary/Joint Secretary of the concerned wing in Finance Department.

Expenditure) or the Secretary (Finance Resources) will attend.

6 Communicating PAC recommendation to Administrative Departments for submission of SOATs

PAC Wing.

PAC Wing.

Note:—Copies of PAC recommendations relating to other Departments are sent by Legislature to Finance Department. This will be handled by the PAC wing in Finance Department, who will give a copy to the concerned Additional Secretary/Joint Secretary in Finance Department for information and follow up. PAC wing will follow up with the Administrative Department till reply to PAC recommendation is furnished to Accountant General.

PAC Wing, who will communicate it to the concerned wing in Finance Department through Additional Secretary/Joint Secretary concerned.

PAC Wing, who will communicate it to the concerned wings in Finance Department through Additional Secretary/Joint Secretary concerned.

(1)	(2)	(3)	(4)	(5)	(6)
7	Preparing SOAT on PAC recommendation to be vetted by Accountant General and then sent to Legislature Secretariat through Accountant General.	Administrative Department. In case SOAT is referred to Finance Department for vetting, it will be handled by the concerned wing in Finance Department.	Department to which it relates, separately. In case the SOAT is referred to Finance Dept. for vetting it will be handled by the concerned wings in Finance Dept., separately.	Concerned wing in Finance Dept. They will keep the PAC wing informed of the position. Copy of SOAT to be given to PAC wing.	The same wing in Finance Department which prepared the RMT on Audit Para and sent it to the Legislature Secretariat (ie., Sl. No. 4 above). Finance (PAC) Wing will be kept informed. Copy of SOAT will be given to PAC wing.
8	Writing to concerned Administrative Departments on excess expenditure or savings as revealed in Appropriation Accounts.	PAC wing.	PAC wing.	PAC wing.	PAC wing.
<p><i>Note:</i>—PAC wing will start the process as soon as the excess expenditure comes to notice or when Draft Appropriation Accounts are received, whichever is earlier. Budget wing will give copy of Draft Appropriation Accounts to PAC wing as soon as it is received.</p>					

9	Sending reply to Legislature Secretariat when there is an overall savings under a demand.	Administrative Department.	PAC wing in Finance Department.	Concerned wing.They will give copy to PAC wing.	PAC wing in Finance Department, who will give copies to the concerned wing and the Budget wing in Finance Department, through Additional Secretary/Joint Secretary concerned.
10	Sending draft reply to Accountant General when there is an overall excess expenditure under a demand.	Administrative Department.	PAC wing.	Concerned wing. They will give copy to PAC wing.	PAC wing in Finance Department, who will give copies to the concerned wing and the Budget wing in Finance Department, through Additional Secretary/Joint Secretary concerned.

66

-
- Note:*—1. The existing arrangements ordered in Circular No. 27/04/Fin. dated 7-5-2004 will be modified and the work will be attended to by PAC wing in Finance Department.
2. All sections and officers assigned to handle the above cases are directed to ensure the time limit fixed for each item of work as well as quality of disposal.

3. Finance (PAC) Department will consolidate the excess regularization cases/PAC recommendations and take action to furnish reply to Legislature in cases where two or more Sections of Finance Department are involved.
4. Finance (PAC) Department shall immediately distribute the Audit Reports, Appropriation Accounts/ Legislature Committee Reports etc., to the concerned Sections/Administrative Departments and followup at regular intervals.
5. (i) Finance (PAC) Department shall keep separate registers showing the name of Department and details of Audit reports/Legislature Committee reports to be dealt with by each Department.
 - (ii) The register for Audit Report/Subject Committee/Local Fund Audit Committee/Estimates Committee shall contain the following information:
 - (a) Number and date of the report.
 - (b) Date of receipt in Finance Department.
 - (c) Serial number and para number of the audit report/Legislature committee recommendations.
 - (d) Number and date of first communication sent to the Department concerned.
 - (e) Number and date of final reply from the Department concerned.
 - (iii) The register for PAC reports and excess regularization cases shall contain the following information:
 - (a) Number and date of PAC report/Year of the appropriation accounts.
 - (b) Date of receipt in Finance Department.
 - (c) Serial number, para number of the recommendation/amount to be regularized.
 - (d) Number and date of first communication sent to Department concerned.

- (e) Date of receipt of the notes for scrutiny in Finance Department and vetting by Accountant General.
 - (f) Number and date of communication sent to Accountant General for vetting by Accountant General with notes.
 - (g) Number and date of communication from Accountant General with duly vetted notes.
 - (h) Number and date of final communication from concerned Administrative Department.
6. All Sections handling the files relating to issues dealt with in Audit Queries, Draft Audit Paras, Audit Paras and recommendations of Legislature Committees shall keep the concerned files under safe custody till the case is finally disposed off by PAC. Such files shall not be destroyed.

K. JOSE CYRIAC,
Principal Secretary (Finance).

GOVERNMENT OF KERALA

Finance (PAC) Department

CIRCULAR

No. 39/2007/Fin.

Dated, Thiruvananthapuram, 22nd May, 2007.

Sub:—Implementation of recommendations of 87th Report of Public Accounts Committee 2004-06—Procedure for sending vetted—Notes to State Legislature—Modified—Orders issued.

Ref:—Circular No. 5/2001/Fin. dated 24-1-2001.

As per Appendix 15 of the Kerala Budget Manual as per para 40 of the Hand Book of instructions issued by Finance Department, all written Notes/ Statements of Action Taken (SOAT) on the recommendations of the Committee on Public Accounts should be got vetted by Audit before these are forwarded to Legislature Secretariat. On receipt of draft note duly vetted by Audit, 40 final copies of the ‘notes’/statements of Action Taken (SOAT) each signed by an officer not below the rank of Joint Secretary, should be forwarded to Accountant General who will arrange to forward them to the Legislature Secretariat with his comments, if any, under advice to the Secretary to Government in the Administrative Department and the Finance Secretary to Government. In the Circular cited, it has also been instructed inter alia that the final copies of vetted notes for regularization of excess expenditure/SOAT on PAC recommendations should be forwarded to Legislature Secretariat through the Accountant General (Audit).

2. The Public Accounts Committee (2004-06) in its 87th report had recommended that the departments may also submit the final copies of the Action Taken notes on PAC recommendations vetted by Audit, direct to the Legislature Secretariat, provided a certificate is affixed therein to the effect that “Notes have been vetted by Audit and remarks pointed out in audit for incorporation in the final copies are duly incorporated”.

3. Government have examined the matter in detail and have decided to implement the above recommendation of PAC (2004-06) in its 87th report and ordered that the revised procedure for furnishing the vetted copies of notes to State Legislature shall be adopted forthwith.

4. While forwarding the final copies to the Legislature Secretariat, all the Departments should ensure that the five final copies of the Action Taken Notes are forwarded to the Principal Accountant General (Audit) and three copies to the Finance (PAC) Section.

5. The required Certificate should be affixed just above the signature of the Officer authorized to sign the final copies.

6. All Administrative Departments are requested to follow the revised procedure in future.

7. Necessary amendments to the Kerala Budget Manual will be issued separately.

K. JOSE CYRIAC,
Principal Secretary (Finance).

GOVERNMENT OF KERALA
Finance (PAC) Department
CIRCULAR

No. 55/2007/Fin.

Dated, Thiruvananthapuram, 29th June, 2007.

*Sub:—DCB—Maintenance of DCB register—General Instructions—
Issued.*

The Public Accounts Committee in its meeting held on 7-2-2007 has stressed the need for updating DCB register of the revenue earning Departments on an urgent basis. While scrutinizing the report received from the Taxes Department, the Committee observed that crores of rupees had escaped the tax net.

2. It was also noticed by the Committee that the reconciliation of Departmental accounts with treasury figures is lagging behind and this will eventually result in huge loss to Government.

3. It is therefore ordered that each Department shall maintain DCB registers in the prescribed form showing the Monthly Demand, Collection and Balance Statement. The Heads of Departments shall consolidate the statements in the prescribed forms and forward to the Accountant General with a copy to Government. The Heads of Departments will ensure the proper reconciliation of accounts without any delay.

All Heads of Departments should strictly observe the above instructions.

ASHWINI KUMAR RAI,
Secretary (Finance Expenditure).

GOVERNMENT OF KERALA
Finance (PAC) Department

CIRCULAR

No. 65/2007/Fin.

Dated, Thiruvananthapuram, 16th August, 2007.

*Sub:—Excess expenditure on Voted Grants/Charged Appropriations
Notes explaining reasons for variations—Consolidation of—
Modified procedure—Regarding.*

Ref:—Circular No. 27/2004/Fin. dated 7-5-2004.

As per Kerala Budget Manual, if any money has been spent on any service during a financial year in excess of the amount granted for that service and for that year, i.e., if it is noticed after closure of the financial year that the expenditure has, in fact, exceeded the Grant as a whole, a demand for such excess has to be presented to the Legislature, and an excess grant obtained.

2. According to Para 39 of the Hand Book of Instructions, as soon as the Appropriation Accounts of any year and the connected Audit Report are placed on the table of the House and in any case, within a period of three months from the date of their presentation, the Department of the Secretariat should forward to the Legislature Secretariat, notes explaining the reasons or the circumstances leading to the excess over the voted grants/charged Appropriation disclosed in the Appropriation Accounts after getting them vetted by Audit.

3. The Secretary to Government in the Administrative Department concerned has to obtain explanatory notes for the excess expenditure/variations disclosed in the Appropriation Accounts from all other Controlling Officers/Disbursing Officers under him. The Secretary to Government should forward 3 copies of the consolidated explanatory note for the amount of expenditure exceeded **the Grant as a whole** to Audit for vetting through Finance Department with relevant files based on which the notes have been prepared.

4. Despite clear instructions, most of the Departments are not furnishing the notes for regularisation of excess expenditure promptly. As the Committee on Public Accounts, in their various meetings held, expressed serious concern

over the heavy backlog, Government vide Circular No. 27/2004/Fin. dated 7-5-2004 issued instructions for the nomination of officers for consolidation of notes and prompt submission to Legislature Secretariat.

5. Though the instructions issued were found suitable in respect of the Grants which are operated by single Controlling Officers, the delay in furnishing notes could not be minimized in the case of the Grants which are operated by different Controlling Officers, as in the case of Grant No. XVII –Education, Sports, Art and Culture and Grant No. V–Agricultural Income Tax and Sales Tax, etc. Hence, Government decided to withdraw the circular dated 7-5-2004 and to introduce a new system in its place. The revised procedure for preparation of consolidated notes for regularisation of excess expenditure will be as follows:

6. Responsibility for consolidating the notes in respect of Demands for Grants operated by multiple Departments will be with the Finance (PAC) Department. As soon as the Appropriation Accounts, for a financial year is received from the Accountant General, the Finance (PAC) Department will directly address all the Departments operating under each Demand, whether or not there has been excess expenditure over the total grant. The Head of Department will then furnish the notes explaining reasons for excess expenditure/variation between final appropriation and actual expenditure as disclosed in the Appropriation Accounts (3 copies) in so far as it relates to the different head of account relating to his Department to the Administrative Department in Government. The notes will contain explanations for the excess of expenditure over Voted Grants/Charged Appropriation or savings as compared to the final modified appropriation for the particular sub head of account, in question. The final modified appropriation means the original budget estimate under that sub head plus/minus re-appropriation sanctioned and minus the surrenders formally approved by the Finance Department during that financial year. Separate notes are to be furnished for different sections, (Grants) viz., 'Revenue-Voted', 'Revenue-Charged', 'Capital-Voted', and 'Capital Charged' of each Demand for Grants. The Administrative Department concerned will scrutinize the explanation furnished by the Controlling Officer/Head of Department and forward the same to the Finance (PAC) Department within a week's time with modifications, if any, required thereto. Finance (PAC)

Department will scrutinise and consolidate the explanations Grant-wise and forward the same to the Accountant General (Audit) for vetting. Finance (PAC) Department on receipt of vetted copies of the Statement of Action Taken from the Accountant General, will retransmit the same to the respective Administrative Department for furnishing final copies (40 Nos.) to the Accountant General (Audit)/Legislature Secretariat.

7. The Circular No. 27/2004/Fin. dated 7-5-2004 is hereby withdrawn.

K. JOSE CYRIAC,
Principal Secretary (Finance).

GOVERNMENT OF KERALA

Finance (PAC) Department

CIRCULAR

No. 62/2008/Fin.

Dated, Thiruvananthapuram, 16th October, 2008.

Sub:—Public Accounts Committee (2006-08)—1st Report—Regularisation of excess expenditure and timely reconciliation of accounts by Administrative Departments—Further instructions issued

The Committee on Public Accounts (2006-08) in its 1st Report has observed with grave concern about the practice of incurring expenditure in excess of voted grants/charged appropriations. The main reasons attributed to excess expenditure are absence of timely reconciliation of accounts by the Administrative Department and action thereon, failure in moving proposals for Supplementary Demand for Grants in appropriate time, spending in anticipation of additional authorization, but without budget provision etc. The Committee reiterated that the Administrative Departments have to curb the wrong tendencies resurrected in incurring expenditure.

In the circumstances, Government issue the following instructions for strict compliance by all Controlling Officers/Drawing and Disbursing Officers:

- (i) Periodical reconciliation of Departmental figures of expenditure with those booked by the treasuries concerned and the Accountant General (A & E) should be carried out without fail so that the chances spending in excess of the authorized provisions are eliminated.
- (ii) Expenditure in excess of authorized provisions should not be incurred in anticipation of authorization of additional funds.
- (iii) In cases of inevitable excess expenditure over budget provisions, prompt action should be taken to move supplementary demands at appropriate time to meet such excess expenditure.

T. K. MANOJ KUMAR,

Secretary (Finance Expenditure).

കേരള സർക്കാർ

ധനകാര്യ (പി. എ. സി.) വകുപ്പ്

സർക്കുലർ

നമ്പർ 76/2008/ധന.

തിരുവനന്തപുരം, 2008 നവംബർ 14.

വിഷയം:—കേരള നിയമസഭ സബ്ജക്ട് കമ്മിറ്റി—ചട്ടങ്ങളിലെ തിരുത്തൽ സംബന്ധിച്ച് ബഹു. കേരള നിയമസഭ സ്പീക്കർ പുറപ്പെടുവിച്ച നിർദ്ദേശം—സംബന്ധിച്ച്.

- സൂചന:—1. 23-6-2008 തീയതിയിലെ 3039/സി.പി.എൽ. 3/2007/ലെജി. നമ്പർ കത്ത്.
2. നിയമസഭാ സെക്രട്ടറിയുടെ 24-9-2008-ലെ 11224/സബ്.സി.ഡി. 2/08/ലെജി നമ്പർ കത്ത്.

സബ്ജക്ട് കമ്മിറ്റികൾ അംഗീകരിച്ചതോ സാധൂകരണം നൽകിയതോ ആയ ചട്ടങ്ങളിൽ സർക്കാർ തലത്തിൽ തിരുത്തലുകൾ വരുത്തി സർക്കാർ ഉത്തരവായും സർക്കുലറായും പുറപ്പെടുവിക്കുന്നത് ശ്രദ്ധയിൽപ്പെട്ടിരിക്കുന്നു. ഇപ്രകാരം തിരുത്തൽ വരുത്തി പുറപ്പെടുവിക്കുന്ന ഉത്തരവുകളും സർക്കുലറുകളും സമിതിയുടെ പരിശോധനയ്ക്കും അംഗീകാരത്തിനും അയയ്ക്കുന്നില്ലെന്നും കാണുന്നു. ഈ സാഹചര്യം ഒഴിവാക്കുന്നതിനായി കേരള നിയമസഭയുടെ 238-ാം ചട്ടം അനുസരിച്ച് സബ്ജക്ട് കമ്മിറ്റികൾ അംഗീകരിച്ചതോ സാധൂകരണം നൽകിയതോ ആയ ചട്ടങ്ങളിൽ അവയ്ക്ക് അർത്ഥവ്യത്യാസം വരുന്ന രീതിയിൽ വാക്കുകൾ ഒഴിവാക്കുകയോ കൂട്ടിച്ചേർക്കുകയോ മാറ്റം വരുത്തുകയോ ചെയ്യുന്ന വിജ്ഞാപനങ്ങൾ എസ്. ആർ. ഒ. ആയി പുറപ്പെടുവിക്കേണ്ടതും ബന്ധപ്പെട്ട സബ്ജക്ട് കമ്മിറ്റിയുടെ അംഗീകാരം വാങ്ങേണ്ടതുമാണ്. പ്രസ്തുത വിജ്ഞാപനങ്ങൾ അടിയന്തിര സാഹചര്യത്തിൽ പുറപ്പെടുവിക്കേണ്ടി വന്നതാണെങ്കിൽ അടിയന്തിര സാഹചര്യം സംബന്ധിച്ച വിശദീകരണ കുറിപ്പ് സഹിതം സമിതിയുടെ സാധൂകരണത്തിന് സമർപ്പിക്കേണ്ടതാണെന്ന് കേരള നിയമസഭയുടെ നടപടിക്രമവും കാര്യ നിർവ്വഹണവും സംബന്ധിച്ച് ചട്ടങ്ങളിലെ 238, 314 എന്നീ ചട്ടങ്ങൾ അനുസരിച്ച് ബഹു. കേരള നിയമസഭാ സ്പീക്കർ നിർദ്ദേശം പുറപ്പെടുവിച്ചിരിക്കുകയാൽ ധനകാര്യ വകുപ്പിലെ എല്ലാ ഉദ്യോഗസ്ഥരും പ്രസ്തുത നിർദ്ദേശങ്ങൾ കർശനമായി പാലിക്കേണ്ടതാണ്.

റ്റി. കെ. മനോജ് കുമാർ,

സെക്രട്ടറി (ധനകാര്യ-എക്സ്പെൻഡിച്ചർ).

കേരള സർക്കാർ

ധനകാര്യ (പി. എ. സി.) വകുപ്പ്

സർക്കുലർ

നമ്പർ 77/08/ധന.

തീരുവനതപുരം, 2008 നവംബർ 14.

വിഷയം:—മേശപ്പുറത്തു വച്ച കടലാസുകൾ സംബന്ധിച്ച സമിതി—
(2006-09)—2-ാമത് റിപ്പോർട്ട്—ശുപാർശകൾ നടപ്പിലാക്കുന്നത്—
സംബന്ധിച്ച്.

- സൂചന:—1. 23-6-2008 തീയതിയിലെ 3039/സി.പി.എൽ. 3/2007/ലെജി. നമ്പർ കത്ത്.
2. സർക്കുലർ നമ്പർ 2226/എ2/06/പി.എ.സി. തീയതി 4-1-2007.

മേശപ്പുറത്തുവച്ച കടലാസുകൾ സംബന്ധിച്ച സമിതി (2006-09)-യുടെ 2-ാമത് റിപ്പോർട്ടിലെ ശുപാർശകളുടെ അടിസ്ഥാനത്തിൽ താഴെപ്പറയുന്ന നിർദ്ദേശങ്ങൾ പുറപ്പെടുവിക്കുന്നു.

1. എസ്. ആർ. ഒ./വിജ്ഞാപനങ്ങൾ പുറപ്പെടുവിച്ചാൽ അവയുടെ 150 പ്രതികൾ തൊട്ടടുത്തുള്ള സമ്മേളനത്തിലോ നോട്ടീഫിക്കേഷൻ പുറപ്പെടുവിച്ച് രണ്ട് മാസത്തിനുള്ളിലോ ഏതാണ് ആദ്യം വരുന്നത്, അതിന് മുൻപായി സഭയുടെ മേശപ്പുറത്ത് വയ്ക്കുന്നതിനായി ബന്ധപ്പെട്ട വിഭാഗത്തിൽ നിന്നും ലഭ്യമാക്കേണ്ടതാണ്. 2005-06 കാലയളവിൽ പുറപ്പെടുവിച്ചവയിൽ ഇനിയും സഭയിൽ സമർപ്പിക്കാത്തവ ഡിലേ സ്റ്റേറ്റ്മെന്റോടുകൂടി ഉടൻ ഹാജരാക്കേണ്ടതാണ്.

2. മുകളിൽ പ്രസ്താവിച്ച നിശ്ചിത സമയപരിധിക്കുള്ളിൽ എസ്. ആർ. ഒ./വിജ്ഞാപനങ്ങൾ സഭയിൽ സമർപ്പിക്കാൻ കഴിയാതെ വന്നാൽ ഓരോന്നിനും പ്രത്യേകം പ്രത്യേകം കാലതാമസത്തിനുള്ള കാരണം കാണിച്ചുകൊണ്ടുള്ള ഒരു ഡിലേ സ്റ്റേറ്റ്മെന്റ് കൂടി ബന്ധപ്പെട്ട വകുപ്പുമന്ത്രിയെക്കൊണ്ട് സാക്ഷ്യപ്പെടുത്തി നിയമസഭയിൽ ലഭ്യമാക്കേണ്ടതാണ്.

3. എസ്. ആർ. ഒ.-കൾ, വിജ്ഞാപനങ്ങൾ മുതലായവ നിയമസഭയുടെ മേശപ്പുറത്ത് സമർപ്പിക്കാൻ ലഭ്യമാക്കുമ്പോൾ അവ ഏതു നിയമവ്യവസ്ഥ അനുസരിച്ചാണോ പുറപ്പെടുവിച്ചത് എന്നും പ്രസ്തുത ആക്ടും എത്ര ദിവസത്തേക്ക് അവ വയ്ക്കണമെന്ന വിശദീകരണവും ഉൾക്കൊള്ളുന്ന ആമുഖ കത്ത് സഹിതം ലഭ്യമാക്കണം.

4. എസ്. ആർ. ഒ.-കൾ പ്രസ്സിൽ നിന്നും നേരിട്ട് സഭയിൽ ഹാജരാക്കുന്നത് ശരിയല്ലായെന്നും ബന്ധപ്പെട്ട വകുപ്പ് മുഖേന തന്നെ, ഹാജരാക്കേണ്ടതാണ് എന്നുമുള്ള റിപ്പോർട്ട് നിർദ്ദേശം പാലിക്കേണ്ടതാണ്.

5. എസ്. ആർ. ഒ.-കൾ, നോട്ടീഫിക്കേഷനുകൾ എന്നിവ പുറപ്പെടുവിക്കുന്ന എല്ലാ വിഭാഗത്തിലും അവയെ സംബന്ധിച്ച പൂർണ്ണ വിവരങ്ങളടങ്ങിയ ഒരു രജിസ്റ്റർ കൃത്യമായി സൂക്ഷിക്കേണ്ടതാണ്. 3 മാസത്തിലൊരിക്കൽ രജിസ്റ്റർ വകുപ്പ് സെക്രട്ടറിയെക്കൊണ്ട് പരിശോധിപ്പിക്കേണ്ടതുമാണ്.

6. ഇംഗ്ലീഷിൽ തയ്യാറാക്കുന്ന എസ്. ആർ. ഒ.-കൾ, വിജ്ഞാപനങ്ങൾ എന്നിവയ്ക്ക് മലയാള പരിഭാഷ കൂടി ഉൾപ്പെടുത്താൻ ശ്രദ്ധിക്കേണ്ടതാണ്.

7. കാലതാമസത്തിനുള്ള സ്റ്റേറ്റ്‌മെന്റ് (150 പകർപ്പ്) മലയാള ഭാഷയിൽ തന്നെ തയ്യാറാക്കി എസ്. ആർ. ഒ.-യുടെ 150 പ്രതികളും വകുപ്പുമന്ത്രി ഒപ്പിട്ട ഡിലേ സ്റ്റേറ്റ്‌മെന്റിന്റെ ഒരു പകർപ്പും ശേഷിക്കുന്നവ ജോയിന്റ് സെക്രട്ടറിയിൽ കുറയാത്ത ഉദ്യോഗസ്ഥൻ സാക്ഷ്യപ്പെടുത്തിയതും സഹിതം നിയമസഭയിൽ ലഭ്യമാക്കണം.

8. എസ്. ആർ. ഒ.-കൾ പുറപ്പെടുവിക്കുന്ന എല്ലാ വിഭാഗങ്ങളും യഥാസമയം എസ്. ആർ. ഒ. കളുടെ 3 പകർപ്പുകൾ ധനകാര്യ (പി. എ. സി.) വിഭാഗത്തിന് നൽകേണ്ടതാണ്.

റ്റി. കെ. മനോജ് കുമാർ,
സെക്രട്ടറി (ധനകാര്യ-എക്സ്പെൻഡിച്ചർ).

GOVERNMENT OF KERALA

Finance (PAC) Department

CIRCULAR

No. 89/08/Fin.

Dated, Thiruvananthapuram, 19th December, 2008.

Sub:—Committee on Public Accounts (2006-08)—92nd Report of PAC (1998-2000)—Clearing pendency in action taken statement regarding excess expenditure over voted grants/charged appropriation—Orders issued.

Ref:—Letter No. 5898/PAC.B3/2001/Leg. dated 23-10-2008 of the Secretary, Legislature Secretariat.

The Committee on Public Accounts (2006-08), while considering the “Statement of Action Taken” from Finance and other Administrative Departments on Para 20 of the 92nd Report of PAC (1998-2000) has expressed its displeasure on the pendency of action taken statement regarding excess expenditure over voted grants/charged appropriation for the period commencing from 1990-91 to 2006-07 and recommended stringent action against those officers who were responsible for the inordinate delay in submitting the Action Taken Statements.

In the above circumstances, all Administrative Departments are directed to prepare notes for regularization of excess/savings under respective Grants for the pending periods and forward 40 copies of notes to the Secretary, Legislature Secretariat with two copies each to Finance (PAC) Department and to the Accountant General. In the case of excess, three copies of notes should be forwarded to Finance (PAC) along with connected files for their onward transmission to Accountant General for getting them vetted in audit and transmitted back to the Administrative Department.

T. K. MANOJ KUMAR,
Expenditure Secretary (Finance).

GOVERNMENT OF KERALA

Finance (PAC) Department

CIRCULAR

No. 3/2009/Fin.

Dated, Thiruvananthapuram, 13th January, 2009.

Sub:—Reconciliation of Departmental figures of expenditure with those in the books of Accounts of Accountant General during 2007-08—Instructions issued—Regarding.

Ref:—D. O. Letter No. Book I/1/11-11/2008-09/80 dated 23-12-2008 of the Accountant General (A&E), Kerala, Thiruvananthapuram.

The Accountant General (A&E), Kerala, Thiruvananthapuram in the D. O. Letter referred above, has brought to the attention of Government, the need for reconciliation of receipts and expenditure figures by controlling officers of various departments with those figures booked in the accounts of Accountant General. It is also stated that only 84 controlling officers have completely reconciled expenditure figures with that of Accountant General by the end of the September 2008, and the huge pendency in reconciliation is a matter of great concern.

In the circumstances, all Heads of Departments/Chief Controlling Officers are hereby instructed to complete reconciliation of Departmental figures of expenditure with the figures booked by Accountant General up to the quarter ended September 2008. Proper and timely reconciliation of figures is inevitable to ensure the quality and credibility of Government Accounts.

L. C. GOYAL,

Principal Secretary (Finance).

കേരള സർക്കാർ

ധനകാര്യ (പി. എ. സി.) വകുപ്പ്

സർക്കുലർ

നമ്പർ 20/2009/ധന.

തിരുവനന്തപുരം, 2009 മാർച്ച് 12.

വിഷയം:—മേശപ്പുറത്ത് വച്ച കടലാസുകൾ സംബന്ധിച്ച സമിതി (2006-09)—
2-ാമത് റിപ്പോർട്ട് പൊതു ശുപാർശകളിലെ 7-ാം ഖണ്ഡികയിലെ
ശുപാർശ നടപ്പിലാക്കുന്നത്—സംബന്ധിച്ച്.

സൂചന:—4-2-2009 തീയതിയിലെ 3039/സി.പി.എൽ.3/09/ലെജി. നമ്പർ കത്ത്.

മേശപ്പുറത്ത് വച്ച കടലാസുകൾ സംബന്ധിച്ച സമിതി (2006-09)-യുടെ 2-ാമത് റിപ്പോർട്ടിലെ പൊതുവായ ശുപാർശകളിലെ ഏഴാം ഖണ്ഡികയിലെ ശുപാർശ പ്രകാരം ഓരോ വകുപ്പുകളും അതാതു വർഷം ജനുവരി 1-ാം തീയതി മുതൽ ഡിസംബർ 31 വരെ പുറപ്പെടുവിക്കുന്ന എസ്. ആർ. ഒ.-കൾ, വിജ്ഞാപനങ്ങൾ സംബന്ധിച്ച വിശദമായ പട്ടികയും എസ്. ആർ. ഒ.-യുടെ പകർപ്പുകളും അടുത്ത വർഷം ജനുവരി 31-ാം തീയതിയ്ക്കകം നിയമസഭാ സെക്രട്ടേറിയറ്റിൽ ലഭ്യമാക്കണമെന്നും പ്രസ്തുത പട്ടികയുടെയും എസ്. ആർ. ഒ.-കളുടെയും പകർപ്പ് ധനകാര്യ (പി.എ.സി.) വകുപ്പിന് അറിവിലേക്കായി നൽകേണ്ടതാണെന്നും അറിയിക്കുന്നു.

റ്റി. കെ. മനോജ് കുമാർ,
ധനകാര്യ എക്സ്പെൻഡിച്ചർ സെക്രട്ടറി.

കേരള സർക്കാർ

ധനകാര്യ (പി. എ. സി.) വകുപ്പ്

സർക്കുലർ

നമ്പർ 23/09/ധന.

തിരുവനന്തപുരം, 2009 മാർച്ച് 13.

വിഷയം:—ലോക്കൽ ഫണ്ട് അക്കൗണ്ട്സ് കമ്മിറ്റി (2009-2011)—4-2-2009-ലെ സമിതി യോഗനിർദ്ദേശങ്ങൾ നടപ്പിലാക്കുന്നത് സംബന്ധിച്ച്.

സൂചന:—നിയമസഭാ സെക്രട്ടറിയുടെ 2-3-2009 തീയതിയിലെ 106/എൽ.എഫ്. എ.സി.എ2/09/ലെജി. നമ്പർ കത്ത്.

കേരള നിയമസഭയുടെ നടപടിക്രമവും കാര്യനിർവ്വഹണവും സംബന്ധിച്ച ചട്ടങ്ങളിലെ ചട്ടം 261 (ജി), (എച്ച്) എന്നിവ പ്രകാരം 2003 ആഗസ്റ്റ് മാസം ലോക്കൽ ഫണ്ട് അക്കൗണ്ട്സ് കമ്മിറ്റി പ്രവർത്തനം ആരംഭിച്ചു. 1994-ൽ ലോക്കൽ ഫണ്ട് ആഡിറ്റ് ആക്റ്റ് പ്രകാരം നിയോഗിക്കപ്പെട്ട സ്റ്റാറ്റുട്ടറി അതോറിറ്റി ആയ ലോക്കൽ ഫണ്ട് ആഡിറ്റ് ഡയറക്ടർ, തദ്ദേശ ഫണ്ടുകൾ ആഡിറ്റ് ചെയ്ത് സമർപ്പിക്കുന്ന സമാഹൃത റിപ്പോർട്ടുകൾ പരിശോധിക്കുക എന്നതാണ് സമിതിയുടെ പ്രധാന കർത്തവ്യം. 2008 നവംബർ, ഡിസംബർ മാസം ചേർന്ന സഭാസമ്മേളനത്തിൽ ചട്ടങ്ങളിലെ 261 (ജി) ഭേദഗതി ചെയ്ത് കമ്പ്ലോളർ ആന്റ് ആഡിറ്റർ ജനറൽ തദ്ദേശസ്വയംഭരണ സ്ഥാപനങ്ങളെക്കുറിച്ച് സമർപ്പിക്കുന്ന പ്രത്യേക ആഡിറ്റ് റിപ്പോർട്ടുകളുടെ പരിശോധനകൂടി സമിതിയുടെ ചുമതലകളിൽ ഉൾപ്പെടുത്തിയിട്ടുണ്ട്. ഈ സാഹചര്യത്തിൽ ലോക്കൽ ഫണ്ട് അക്കൗണ്ട്സ് കമ്മിറ്റി (2009-2011)-യുടെ 4-2-2009-ന് ചേർന്ന സമിതി യോഗശുപാർശകൾ നടപ്പിലാക്കുന്നതിനായി താഴെ പറയുന്ന നിർദ്ദേശങ്ങൾ പുറപ്പെടുവിക്കുന്നു:

1. ലോക്കൽ ഫണ്ട് അക്കൗണ്ട്സ് കമ്മിറ്റി റിപ്പോർട്ടുകളിലെ ശുപാർശകളിന്മേൽ ബന്ധപ്പെട്ട സ്ഥാപനങ്ങൾ സ്വീകരിക്കുന്ന തുടർനടപടിക്കുറിപ്പുകളുടെ 40 പകർപ്പുകൾ സെക്രട്ടേറിയറ്റിലെ ഭരണവകുപ്പിന് അയയ്ക്കുകയും പ്രസ്തുത വകുപ്പ് അവ പരിശോധിച്ച് ജോയിന്റ് സെക്രട്ടറിയിൽ കുറയാത്ത ഉദ്യോഗ സ്ഥലന്റെ കൈയൊപ്പോടുകൂടി ലോക്കൽ ഫണ്ട് ആഡിറ്റ് വകുപ്പിന്റെ സൂക്ഷ്മ പരിശോധനയ്ക്കായി അയയ്ക്കേണ്ടതുമാണ്. ലോക്കൽ ഫണ്ട് ആഡിറ്റ് വകുപ്പ് തുടർ നടപടിക്കുറിപ്പുകൾ പരിശോധിച്ച് “Seen by Audit” എന്നു രേഖപ്പെടുത്തി ഡയറക്ടറുടെ ഒപ്പും തീയതിയും സഹിതം ‘35’ പകർപ്പുകൾ ലോക്കൽ ഫണ്ട് അക്കൗണ്ട്സ് കമ്മിറ്റിക്കും ‘5’ പകർപ്പുകൾ സെക്രട്ടേറിയറ്റിലെ ഭരണ വകുപ്പിനും ലഭ്യമാക്കേണ്ടതാണ്. ഇതിൽ ‘2’ പകർപ്പുകൾ ബന്ധപ്പെട്ട ഭരണ വകുപ്പ്, ധനകാര്യ (പി.എ.സി.) വിഭാഗത്തിന് അറിവിലേക്കായി നൽകേണ്ടതുമാണ്. (നടപടിക്കുറിപ്പുകൾ നൽകേണ്ട പ്രൊ ഫോർമ ഉള്ളടക്കം ചെയ്തിരിക്കുന്നു.)

2. ലോക്കൽ ഫണ്ട് ഓഡിറ്റ് ഡയറക്ടറുടെ നടപടി വിശദീകരണ പത്രികകളിന്മേലുള്ള പരിശോധനാനിപ്പോർട്ട് ഓഡിറ്റ് വകുപ്പ് പ്രത്യേകമായി സമിതിക്ക് നൽകേണ്ടതാണ്.
3. സംസ്ഥാന നിയമസഭയുടെ ലോക്കൽ ഫണ്ട് അക്കൗണ്ട്സ് കമ്മിറ്റി റിപ്പോർട്ടുകൾ ബന്ധപ്പെട്ട വകുപ്പുകൾക്ക് ലഭ്യമാക്കുമ്പോൾ റിപ്പോർട്ടുകളിലെ ശുപാർശകളിൽ ബന്ധപ്പെട്ട വകുപ്പുകൾ തുടർനടപടി സ്വീകരിക്കുന്നുണ്ടെന്ന് വകുപ്പുമുഖ്യന്മാർ ഉറപ്പുവരുത്തേണ്ടതാണ്. കൂടാതെ സമിതി ആവശ്യപ്പെടുന്ന അധിക വിവരങ്ങൾ സംബന്ധിച്ച സ്റ്റേറ്റ്ഗുമെന്റുകൾ ബന്ധപ്പെട്ട വകുപ്പ് ലഭ്യമാക്കുന്നുണ്ടെന്നും ഉറപ്പാക്കേണ്ടതാണ്.
4. 1994 -ലെ കേരള പഞ്ചായത്ത് രാജ് ആക്റ്റ്/മുനിസിപ്പാലിറ്റി ആക്റ്റ് എന്നിവയിൽ നിഷ്കർഷിച്ചിരിക്കുന്ന പ്രകാരം ഓരോ സാമ്പത്തിക വർഷത്തിലേയും കണക്കുകളും മറ്റു അനുബന്ധ രേഖകളും ലോക്കൽ ഫണ്ട് ഓഡിറ്റ് വകുപ്പിന്റെ പരിശോധനയ്ക്കായി കൃത്യമായി ഹാജരാക്കേണ്ടതാണ്.
5. സമിതിയിൽ ഹാജരാകുന്ന ഉദ്യോഗസ്ഥർ ഹാന്റ് ബുക്ക് ഓഫ് ഇൻസ്ട്രക്ഷൻസിലെ ഖണ്ഡിക 43 പ്രകാരമുള്ള എല്ലാ നടപടിക്രമങ്ങളും സമിതി മുൻപാകെ പാലിക്കേണ്ടതാണ്.

എൽ. സി. ഗോയൽ,
പ്രിൻസിപ്പൽ സെക്രട്ടറി (ധനകാര്യം).

പ്രൊഫോർമ

ലോക്കൽ ഫണ്ട് അക്കൗണ്ട്സ് കമ്മിറ്റിാമത് റിപ്പോർട്ടിന്മേൽ സ്വീകരിച്ച നടപടി വിശദീകരണ പത്രിക (Action Taken Statement)

ക്രമ നമ്പർ	റിപ്പോർട്ടിലെ ഖണ്ഡിക നമ്പർ	ശുപാർശ/നിർദ്ദേശം	സ്വീകരിച്ച നടപടി	റിമാർക്സ്

(ഒപ്പ്)

സ്ഥലം :

(സെക്രട്ടേറിയറ്റിലെ ബന്ധപ്പെട്ട ഭരണ വകുപ്പ്,

തീയതി :

ജോയിന്റ് സെക്രട്ടറി പദവിയിൽ കുറയാത്ത ഉദ്യോഗസ്ഥൻ)

(ഓഫീസ് സീൽ)

GOVERNMENT OF KERALA

Finance (PAC) Department

CIRCULAR

No. 34/2009/Fin.

Dated, Thiruvananthapuram, 30th April, 2009.

Sub:—Finalization of Appropriation Accounts and Finance Accounts—
Proper and speedy Reconciliation of figures for the financial year
2008-09—Instructions issued—Regarding.

Ref:—1. Circular No. 22/09/Fin. dated 13-3-2009.

2. D. O. No. AAD/1/53-6 (B)/TS/08-09/341 dated 5-3-2009 from
the Senior Deputy Accountant General (Accounts and VLC),
Office of the Accountant General (A&E), Kerala,
Thiruvananthapuram.

In the circular cited, instructions were issued to all the controlling officers to conduct the outstanding reconciliation of figures of both receipts and expenditure with those of Accountant General in time and to reduce the pending for the Quarter ended on 31-12-2008. The Senior Deputy Accountant General (Accounts and VLC) in his D. O. letter, cited above has informed that the Comptroller and Auditor General of India has instructed to finalize the Appropriation Accounts and Finance Accounts of Government of Kerala for the financial year 2008-09 by the second week of August, 2009. It has been reported that reconciliation is in arrears in respect of many Departments. Para 72 of the Kerala Budget Manual insists that the controlling officers should reconcile the figures of expenditure with those booked by the Treasury and Accountant General. Para 74 (1) *ibid* further stresses the need for the same. The Accountant General has therefore requested to issue necessary instructions to all Chief Controlling Officers and the respective Administrative Departments to carry out the reconciliation of figures for the financial year 2008-09 by the end of May 2009 and to point out discrepancies, to the Accounting Section concerned in the office of the Accountant General by the 1st week of June, 2009.

2. Accordingly, all Heads of Departments/Chief Controlling Officers are hereby instructed to complete the reconciliation of Departmental figures of expenditure and receipts for the financial year 2008-09 with those booked by

the Treasury and the Accountant General expeditiously. The reconciliation of figures for the financial year 2008-09 must be carried out by the end of May, 2009 and mistakes, omission and misclassification if any, pointed out to the Office of the Accountant General by 1st week of June, 2009 and be completed at any rate by 15th June, 2009.

3. All Departmental Officers/Chief Controlling Officers are informed that Government will be constrained to consider withholding allotment of funds of those departmental offices which default in reconciliation.

T. K. MANOJ KUMAR,
Expenditure Secretary (Finance).

GOVERNMENT OF KERALA

Finance (PAC) Department

CIRCULAR

No. 38/2009/Fin.

Dated, Thiruvananthapuram, 7th May, 2009.

Sub:—Excess expenditure on Voted Grants/Charged Appropriations—Notes explaining reasons for variations—Consolidation of notes of a particular Grant operated by multiple Departments—Modified procedure—Regarding.

Ref:—1. Circular No. 65/2007/Fin. dated 16-8-2007.

2. Letter No. Report (PAC)/8-Excess G1/Vol.II/2008-09/94 dated 5-12-2008 of the Accountant General (Audit), Kerala, Thiruvananthapuram.

As per Para 6 of the Circular referred to above, the responsibility for consolidating notes in respect of Demands for Grants operated by multiple Departments shall be with Finance (PAC) Department. But this method has caused much difficulty in submitting the notes after consolidation in time to Accountant General (Audit) for vetting since Finance Department has to do this for several other similar Grants. The Accountant General (Audit), Kerala vide his letter 2nd cited has stated that the piecemeal production of notes cannot be agreed to and opted for the method of fixing responsibility of consolidation of notes for all the Heads of account under a particular Grant by the Controlling Administrative Department and forward it along with connected files to Finance (PAC) Department for onward transmission to Accountant General, Audit for vetting.

It is therefore instructed that the responsibility for consolidating the notes in respect of Demands for Grants operated by multiple Departments will vest with the Administrative Departments who are controlling the major portion of the Grant. They shall be the Nodal Department for the purpose. The List of the Nodal Departments under each demand is appended for reference.

The Circular 1st cited stands modified to the above extent.

L. C. GOYAL,

Principal Secretary (Finance).

<i>Demand No.</i>	<i>List of Controlling Officers</i>	<i>Nodal Department for Consolidating Notes</i>	
(1)	(2)	(3)	
XVIII	Medical and Public Health	Director of Health Services Director of Insurance Medical Services Director of Medical Education DISM Director of Homoeopathy Director of Ayurveda Medical Education.	Health and Family Welfare (PS) Department
XXV	Social Welfare including Welfare of SC/ST and OBC	Director of SC's Development Commission of Rural Development Director, KIRTADS Registrar, Kerala State Commission for Backward Classes Director of Health Services Secretary, Labour and Rehabilitation Department Director of Social Welfare Land Revenue Commissioner Additional Director General of Police (Prisons) Director of Insurance	Social Welfare Department

(1)	(2)	(3)
XXVIII Miscellaneous Economic Services	Director of Economics & Statistics Director of Panchayath Controller, Legal Metrology IG of Registration Secretary, Land Board Secretary, Agriculture Director and Ex-officio Chairman, Kerala Council of Science, Technology and Environment Secretary, Science, Technology and Environment Department Chief Engineer, B & LW.	Planning and Economic Affairs (PS) Department
V Agricultural Income Tax and Sales Tax	Commissioner of Commercial Taxes Chief Electrical Inspector	Taxes Department
XIV Stationery, Printing and other Administrative Services	Controller of Stationery Director of Printing GAD (Services) Director, IMG Director, V & ACB Home (SSA) Commandant General, V & RS Director of State Lotteries	Higher Education Department

XVI	Pensions and Miscellaneous	Principal Secretary (Finance) Secretary, Rural Development Secretary, Taxes Secretary, Education Secretary, GAD (Social Welfare) Secretary, GAD (Services) Director of Treasuries Secretary, Home Secretary, Transport	Finance (Pension) Department
XVII	Education, Sports, Art and Culture	DPI Director, HSE Director, Collegiate Education Director, Technical Education DSYA Deputy Director General, NCC Secretary, CAD Secretary, Power Department.	Higher Education Department
XXI	Housing	Housing Commissioner Commissioner of Land Revenue Secretary, Planning and Economic Affairs Department Secretary, Housing Board Director, Sainik Welfare Registrar of Co-operative Societies	Housing Department

(1)	(2)	(3)
XXIX Agriculture	Director of Agriculture Planning and Economic Affairs Department Chief Engineer, Irrigation & Administration Director, Ground Water Commissioner, Kerala State Land Use Board Administrator, CADA Registrar, Kerala Agriculture University Registrar, Co-operative Societies.	Agriculture Department
XXX Food	Director of Health Services Director of Social Services Director of Civil Supplies	Food and Civil Supplies Department
XXXIII Fisheries	Director of Fisheries CE, Harbour Engineering Department CE, PWD	Fisheries Department

GOVERNMENT OF KERALA
Finance (PAC) Department
CIRCULAR

No. 61/2009/Fin.

Dated, Thiruvananthapuram, 30th July, 2009.

Sub:—Recommendation of Committee on Public Accounts (2006-2008)—60th Report (Para 21)—Regularisation of excess over voted grants and charged Appropriation—Instructions issued.

As per Circular No. 11/82/Fin. dated 17-8-1982 new procedure was issued to regularize the excess expenditure over voted grants or charged Appropriations for regularisation and it was instructed to reconcile the departmental figures of expenditure with those booked by Accountant General as soon as the Appropriation account of any year and the connected Audit Report are placed on the Table of the House and in any case within a period of 3 months from the date of presentation. The Departments of Secretariat should forward to the Legislature Secretariat notes explaining reason that lead to the excess after getting them vetted in Audit. Again vide Circular No. 89/08/Fin. dated 19-12-2008, it was directed to forward the notes on excess regularisation for the pending periods.

The Committee on Public Accounts (2006-2008) in Para 21 of their 60th Report has expressed displeasure on the lapse on the part of Administrative Departments in not adhering to the time limit for furnishing notes for regularisation of excess grant and has directed Finance Department to issue strict instructions to those Departments that have failed to furnish notes showing the reason for excess expenditure disclosed in the Appropriation Accounts of various years and for timely reconciliation of expenditure.

In the circumstances the Administrative Departments concerned are directed to conduct timely reconciliation of expenditure and to furnish notes explaining the reason for excess expenditure in respect of items mentioned in Appendix II attached, duly vetted in Audit [notes for vetting along with files are to be forwarded to Finance (PAC) Department for getting it vetted by Accountant General and return]. The vetted notes for the head of accounts noted in Appendix II after consolidation by Administrative Department shall be forwarded to the Secretary, Legislature Secretariat with copies to Accountant General (Audit), Kerala and to Finance (PAC) Department within two weeks without fail.

ISHITA ROY,

Secretary (Finance-Expenditure).

APPENDIX II

**DEPARTMENT-WISE STATEMENT OF ITEMS IN RESPECT OF
WHICH NOTES FROM GOVERNMENT DEPARTMENTS EXPLAINING
REASONS FOR EXCESS EXPENDITURE OVER VOTED GRANTS /
CHARGED APPROPRIATION HAVE NOT BEEN RECEIVED
AS ON 7-7-2008**

1. HEALTH AND FAMILY WELFARE DEPARTMENT

1.	1997-98	XVII—Medical & Public Health	Capital (Voted)	23,51,990
2.	2001-02	XVIII—Medical & Public Health	Capital (Voted)	9,72,09,059
3.	2002-03	XVIII—Medical & Public Health	Capital (Voted)	18,22,48,978
4.	2004-05	XIX— Health & Family Welfare	Revenue (Voted)	14,82,58,936
5.	2005-06	XIX— Health & Family Welfare	Revenue (Voted)	21,27,48,025
6.	2006-07	XIX— Family Welfare	Revenue (Voted)	5,88,05,425

2. GENERAL EDUCATION DEPARTMENT

7.	2003-04	XVII—Education, Sports Arts & Culture	Revenue (Voted)	1,21,86,09,617
----	---------	--	--------------------	----------------

3. HIGHER EDUCATION DEPARTMENT

8.	1993-94	XVII—Education, Sports, Arts & Culture	Capital (Charged)	64,76,968
9.	1995-96	XIV— Stationery, Printing & Other Administrative Services	Revenue (Voted)	1,31,86,314
10.	1996-97	XIV— Stationery, Printing & Other Administrative Services	Capital (Voted)	94,116

4. SOCIAL WELFARE DEPARTMENT/SCHEDULED CASTE
SCHEDULED TRIBE DEVELOPMENT
DEPARTMENT

11. 1992-93	XXV—Social Welfare including welfare of SC/ST & OBC	Capital (Voted)	3,67,400
12. 1996-97	XXV—Social Welfare including welfare of SC/ST & OBC	Capital (Charged)	32,791
13. 1997-98	XXV—Social Welfare including welfare of SC/ST & OBC	Capital (Voted)	3,92,65,631
14. 1998-99	XXV—Social Welfare including welfare of SC/ST & OBC	Revenue (Voted)	7,87,64,570
15. 2000-01	XXV—Social Welfare including welfare of SC/ST & OBC	Revenue (Voted)	14,65,60,697

5. REVENUE DEPARTMENT

16. 1995-96	XXVI—Relief on Account of Natural Calamities	Revenue (Voted)	21,12,10,533
17. 2001-02	XI—District Administration and Miscellaneous	Revenue (Voted)	19,35,59,472
18. 2003-04	XI—District Administration and Miscellaneous	Revenue (Voted)	4,11,22,987

6. HOME DEPARTMENT

19.	2002-03	III—Administration of Justice	Revenue (Voted)	6,22,58,589
20.	2002-03	III—Administration of Justice	Revenue (Charged)	54,76,229
21.	2003-04	III—Administration of Justice	Revenue (Voted)	4,70,33,333
22.	2003-04	XII—Police	Capital (Voted)	12,030

7. LEGISLATURE SECRETARIAT

23.	2002-03	I—State Legislature	Revenue (Voted)	59,86,857
24.	2003-04	I—State Legislature	Revenue (Voted)	1,21,89,740
25.	2006-07	I—State Legislature	Revenue (charged)	25,755

8. TRANSPORT DEPARTMENT

26.	1995-96	XLI—Transport	Revenue (Voted)	2,14,394
27.	1995-96	XLI—Transport	Capital (Voted)	10,54,781

9. GENERAL ADMINISTRATION DEPARTMENT (TOURISM)

28.	2006-07	XLII—Tourism	Revenue (Voted)	1,27,72,873
-----	---------	--------------	--------------------	-------------

10. GENERAL ADMINISTRATION DEPARTMENT

29. 2003-04	II—Heads of States, Ministers and Head- quarters Staff	Revenue (Charged)	55,71,880
-------------	--	----------------------	-----------

11. PLANNING AND ECONOMIC AFFAIRS DEPARTMENT

30. 1990-91	XXVIII—Miscellaneous Economic Service	Revenue (Voted)	36,58,715
-------------	--	--------------------	-----------

12. TAXES DEPARTMENT

31. 2003-04	V—Agricultural Income Tax and Sales Tax	Revenue (Voted)	2,94,25,435
-------------	--	--------------------	-------------

13. LOCAL SELF GOVERNMENT DEPARTMENT

32. 2003-04	XLIII—Compensation and Assignments	Revenue (Voted)	2,64,00,000
-------------	---------------------------------------	--------------------	-------------

14. AGRICULTURE DEPARTMENT

33. 2004-05	XXIX—Agriculture	Capital (Charged)	24,695
-------------	------------------	----------------------	--------

15. PUBLIC WORKS DEPARTMENT

34. 2004-05	XV—Public Works	Capital (Voted)	1,02,31,142
-------------	-----------------	--------------------	-------------

GOVERNMENT OF KERALA

Finance (PAC) Department

CIRCULAR

No. 73/2009/Fin.

Dated, Thiruvananthapuram, 28th August, 2009.

Sub :—Implementation of recommendations of 87th Report of Committee on Public Accounts (2004-2006)—Procedure for sending vetted Notes on regularisation of excess expenditure to State Legislature—Modified—Orders issued.

Ref :—Circular No. 39/2007/Fin. dated 22-5-2009.

The Public Accounts Committee (2004-2006) in its 87th Report had recommended that, the Departments shall submit the final copies of the note on regularisation of excess expenditure to Legislature Secretariat after getting them vetted by audit, directly to Legislature Secretariat, provided a certificate is affixed therein to the effect that “Notes have been vetted by audit and remarks pointed out in Audit for incorporation in the final copies are duly incorporated.” In Circular read above, implementing the above recommendation it was ordered that the revised procedure of forwarding the final copies of the Action Taken Notes on PAC recommendations after affixing the required certificate shall be adopted forthwith.

The Committee while considering the Statement of Action Taken on the recommendation contained in Para No. 6 of the 87th Report of the Committee on Public Accounts (2004-2006) opined that the Circular No. 39/07/Fin. dated 22-5-2007 is applicable in the case of Statement of Action Taken on the recommendations of the Committee on excess expenditure alone.

In the circumstances, Government are pleased to order that the final copies of the notes on regularisation of excess expenditure shall be forwarded directly to the Legislature Secretariat, provided a certificate is affixed therein to the effect that, “Notes have been vetted by Audit and remarks pointed out in audit for incorporation in the final copies are duly incorporated.”

While forwarding the final copies to the Legislature Secretariat, all the Departments should ensure that five final copies of the Notes are forwarded to the Principal Accountant General (Audit) and three copies to the Finance (PAC) Section.

The required Certificate should be affixed just above the signature of the Officer authorized to sign the final copies.

All Administrative Departments are requested to follow the revised procedure in future.

The Circular No. 39/07/Fin. dated 22-5-2007 is hereby withdrawn.

L. C. GOYAL,
Additional Chief Secretary (Finance).

കേരള സർക്കാർ

ധനകാര്യ (പി. എ. സി.) വകുപ്പ്

സർക്കുലർ

നമ്പർ 94/2009/ധന.

തിരുവനന്തപുരം, 2009 നവംബർ 19.

വിഷയം:—കേരള നിയമസഭ—മേശപ്പുറത്തുവച്ച കടലാസുകൾ സംബന്ധിച്ച സമിതി—നിയമസഭയിൽ സമർപ്പിക്കുന്ന കടലാസുകളോടൊപ്പം വയ്ക്കുന്ന ഡിലേ സ്റ്റേറ്റ്‌മെന്റ്—ബഹുമാനപ്പെട്ട സ്പീക്കറുടെ റൂളിംഗ് നടപ്പാക്കുന്നത് സംബന്ധിച്ച്.

സൂചന:—27-10-2009 തീയതിയിലെ നിയമസഭാ സെക്രട്ടറിയുടെ 4593/സി. പി. എൽ. 1/09/ലെജി. നമ്പർ കത്ത്.

നിയമസഭയുടെ മേശപ്പുറത്ത് വയ്ക്കുന്നതിനായി ലഭ്യമാക്കുന്ന എസ്. ആർ. ഒ.-കൾ, റിപ്പോർട്ടുകൾ എന്നിവ ഉൾപ്പെടെയുള്ള കടലാസുകൾ നിശ്ചിത സമയപരിധിക്കുള്ളിൽ സഭയിൽ സമർപ്പിക്കാനായി ലഭ്യമാക്കാത്തപക്ഷം അവയ്ക്കൊപ്പം ബന്ധപ്പെട്ട വകുപ്പുമന്ത്രി ഒപ്പിട്ട ഒരു ഡിലേ സ്റ്റേറ്റ്‌മെന്റും ജോയിന്റ് സെക്രട്ടറിയുടെ പദവിയിൽ കുറയാത്ത ഉദ്യോഗസ്ഥൻ ഒപ്പിട്ട 149 (നൂറ്റിനാൽപ്പത്തി ഒൻപത്) ഡിലേ സ്റ്റേറ്റ്‌മെന്റുകളും ലഭ്യമാക്കേണ്ടതാണ്.

മിക്ക വകുപ്പുകളും ഡിലേ സ്റ്റേറ്റ്‌മെന്റുകൾ നൽകുമ്പോൾ ജോയിന്റ് സെക്രട്ടറിയുടെ പദവിയിൽ കുറയാത്ത ഉദ്യോഗസ്ഥൻ ഒപ്പിടുന്ന ഡിലേ സ്റ്റേറ്റ്‌മെന്റുകളിൽ, പ്രസ്തുത സ്റ്റേറ്റ്‌മെന്റ് ബന്ധപ്പെട്ട മന്ത്രി അംഗീകരിച്ചതാണെന്ന് രേഖപ്പെടുത്തണമെന്ന് ബഹുമാനപ്പെട്ട സ്പീക്കറുടെ റൂളിംഗ് പാലിക്കുന്നതായി കാണുന്നില്ല എന്ന് അറിയിച്ചിട്ടുണ്ട്.

ബഹുമാനപ്പെട്ട സ്പീക്കറുടെ 17-3-1999-ലെ റൂളിംഗിന്റെ പ്രസക്ത ഭാഗം ചുവടെ ചേർക്കുന്നു:

‘മേശപ്പുറത്തുവച്ച സ്റ്റേറ്റ്‌മെന്റിൽ ബഹുമാനപ്പെട്ട മന്ത്രി ഒപ്പിട്ടിട്ടുണ്ടെന്ന് രേഖപ്പെടുത്തി ജോയിന്റ് സെക്രട്ടറിയുടെ പദവിയിൽ കുറയാത്ത ഒരു ഉദ്യോഗസ്ഥൻ ബഹുമാനപ്പെട്ട അംഗങ്ങൾക്ക് നൽകേണ്ട കോപ്പികൾ ഒപ്പിടേണ്ടതാണ്.’

പ്രസ്തുത സാഹചര്യത്തിൽ ജോയിന്റ് സെക്രട്ടറിയോ മറ്റ് ഉന്നത ഉദ്യോഗസ്ഥരോ ഒപ്പിടുന്ന ഡിലേ സ്റ്റേറ്റ്‌മെന്റിൽ, പ്രസ്തുത സ്റ്റേറ്റ്‌മെന്റ് ബന്ധപ്പെട്ട വകുപ്പുമന്ത്രി അംഗീകരിച്ചതാണെന്ന വിവരംകൂടി ചേർക്കണമെന്ന നിർദ്ദേശം നിർബന്ധമായും പാലിക്കേണ്ടതാണെന്ന് അറിയിക്കുന്നു.

ഇഷിത റോയ്,
ധനകാര്യ എക്സ്പെൻഡിച്ചർ സെക്രട്ടറി.

കേരള സർക്കാർ

ധനകാര്യ (പി. എ. സി.) വകുപ്പ്

സർക്കുലർ

നമ്പർ 17/2013/ധന.

തിരുവനന്തപുരം, 2013 ഫെബ്രുവരി 6.

വിഷയം:— കേരള നിയമസഭ—സബ്ജക്ട് കമ്മിറ്റി—കമ്മിറ്റിയുടെ പരിഗണനയ്ക്കായി സമർപ്പിക്കുന്ന ധനാഭ്യർത്ഥനകളുടെ പരിശോധനയ്ക്കായുള്ള കുറിപ്പ് സർക്കാർ സ്വീകരിച്ച നടപടി സ്റ്റേറ്റ്മെന്റ് എന്നിവ സമർപ്പിക്കുന്നതിനുള്ള മാതൃകാ ഫാറങ്ങൾ—സംബന്ധിച്ച്.

സൂചന:— 15-12-2012-ലെ നിയമസഭാ സെക്രട്ടറിയുടെ 5296/സബ്.സി.സി.2/12/ലെജി. നമ്പർ കത്ത് ഉള്ളടക്കം ചെയ്തുകൊണ്ടുള്ള പാർലമെന്ററികാര്യ വകുപ്പ് അഡീഷണൽ ചീഫ് സെക്രട്ടറിയുടെ 5-1-2013-ലെ അർദ്ധ ഔദ്യോഗിക കത്ത് നമ്പർ 2688/ബി3/2012/പി.എ.ഡി.

സബ്ജക്ട് കമ്മിറ്റികളുടെ പരിഗണനയ്ക്കായി വിവിധ വകുപ്പുകൾ സമർപ്പിക്കുന്ന ധനാഭ്യർത്ഥനകളുടെ പരിശോധനയ്ക്കായുള്ള കുറിപ്പ്, സർക്കാർ സ്വീകരിച്ച നടപടി സ്റ്റേറ്റ്മെന്റ്, ഡിലേ സ്റ്റേറ്റ്മെന്റ് എന്നിവ ഇനിമുതൽ നിർബന്ധമായും ഇതോടൊപ്പം ഉള്ളടക്കം ചെയ്തിരിക്കുന്ന മാതൃകാ ഫാറത്തിൽത്തന്നെ ആയിരിക്കണം (യഥാക്രമം ഫാറം-എ, ഫാറം-ബി, ഫാറം-സി) നിയമസഭയ്ക്ക് ലഭ്യമാക്കേണ്ടതെന്ന് ഭരണവകുപ്പിനും ധനകാര്യ വകുപ്പിലെ എല്ലാ സെക്ഷനുകൾക്കും ഇതിനാൽ നിർദ്ദേശം നൽകുന്നു. എല്ലാ സെക്ഷനുകളും ബന്ധപ്പെട്ട വകുപ്പുതലവന്മാർക്ക് വേണ്ട നിർദ്ദേശം ഈ സർക്കുലർ പ്രകാരം നൽകണമെന്നും നിർദ്ദേശിക്കുന്നു.

ടി. ഗംഗാധരൻ നമ്പ്യാർ,
അഡീഷണൽ സെക്രട്ടറി (ധനകാര്യം).

പ്രിൻസിപ്പൽ അക്കൗണ്ടന്റ് ജനറൽ (ആഡിറ്റ്), കേരള, തിരുവനന്തപുരം.
അക്കൗണ്ടന്റ് ജനറൽ (എ. & ഇ.), കേരള, തിരുവനന്തപുരം
സെക്രട്ടേറിയറ്റിലെ എല്ലാ വകുപ്പുകൾക്കും/സെക്ഷനുകൾക്കും.
നോഡൽ ഓഫീസർ www.finance.kerala.gov.in

ഫിറം-എ

..... സാമ്പത്തിക വർഷത്തെ ധനാഭ്യർത്ഥന കളുടെ പരിശോധനയ്ക്കായി.....സംബന്ധിച്ച സബ്ജക്ട് കമ്മിറ്റി.....നുള്ള കുറിപ്പ്

.....വകുപ്പ്

ധനാഭ്യർത്ഥന നമ്പർ.....

1.	പദ്ധതിയുടെ പേരും ശീർഷകവും പദ്ധതി വിവരണവും (പ്ലാൻ/നോൺ പ്ലാൻ) (കേന്ദ്രാവിഷ്കൃത പദ്ധതിയാണെങ്കിൽ അതു സംബന്ധിച്ച വിവരണം)	
2.	നിലവിലുള്ള ബഡ്ജറ്റ് വിഹിതം	
3.	അധികം തുക ആവശ്യമായി വരുന്നപക്ഷം (രൂപ ആയിരത്തിൽ)	
4.	ആകെ തുക (രൂപ ആയിരത്തിൽ)	
5.	അധികം തുക ആവശ്യപ്പെടുന്നതിനുള്ള കാരണം	
6.	മുൻ വർഷത്തെ ബഡ്ജറ്റ് വിഹിതം (രൂപ ആയിരത്തിൽ)	
7.	മുൻ വർഷം ചെലവായ തുക (രൂപ ആയിരത്തിൽ)	

ഫാറം-ബി

.....സംബന്ധിച്ച സബ്ജക്ട് കമ്മിറ്റി
-ന്റെസാമ്പത്തികവർഷത്തിലെ
 ധനാഭ്യർത്ഥനകളുടെ പരിശോധന സംബന്ധിച്ച.....-ാമത്
 റിപ്പോർട്ടിലെ ശുപാർശകളിന്മേൽ സർക്കാർ സ്വീകരിച്ച നടപടി സ്റ്റേറ്റ്മെന്റ്.

.....വകുപ്പ്

ശുപാർശ ഖണ്ഡിക നമ്പർ	റിപ്പോർട്ട് പ്രകാരമുള്ള ശുപാർശ	സർക്കാർ സ്വീകരിച്ച നടപടി	ഡിലേ സ്റ്റേറ്റ്മെന്റ് ആവശ്യമെങ്കിൽ ആയത് ലഭ്യമാക്കിയത് സംബന്ധിച്ച വിവരം

കേരള സർക്കാർ
ധനകാര്യ (പി. എ. സി.) വകുപ്പ്
സർക്കുലർ

നമ്പർ 66/13/ധന.

തിരുവനന്തപുരം, 2013 സെപ്റ്റംബർ, 6.

വിഷയം:—ലോക്കൽ ഫണ്ട് അക്കൗണ്ട്സ് കമ്മിറ്റി (2011-14)—28-11-2012-ലെ സമിതിയോഗ നിർദ്ദേശങ്ങൾ നടപ്പിലാക്കുന്നത്—സംബന്ധിച്ച്.

സൂചന:— 1. സർക്കുലർ നമ്പർ 23/09/ധന. നമ്പർ തീയതി 13-3-2009.
2. നിയമസഭാ സെക്രട്ടറിയുടെ 19-12-2012 തീയതിയിലെ 106/എൽ.എഫ്.എ.സി.-എ2/09/ലെജി. നമ്പർ കത്ത്.

കേരള നിയമസഭയുടെ ലോക്കൽ ഫണ്ട് അക്കൗണ്ട്സ് കമ്മിറ്റിയുടെ 4-2-2009 തീയതിയിലെ യോഗ നിർദ്ദേശ പ്രകാരം സമിതിയുടെ സുഗമമായ പ്രവർത്തനത്തിനായി ലോക്കൽ ഫണ്ട് അക്കൗണ്ട്സ് കമ്മിറ്റി റിപ്പോർട്ടുകളിലെ ശുപാർശകളിന്മേൽ ബന്ധപ്പെട്ട സ്ഥാപനങ്ങൾ തുടർ നടപടിക്കുറിപ്പുകൾ സമർപ്പിക്കുന്നതിനാവശ്യമായ മാർഗ്ഗനിർദ്ദേശങ്ങൾ സൂചന 1 പ്രകാരം പുറപ്പെടുവിച്ചിരിക്കുന്നു. ലോക്കൽ ഫണ്ട് അക്കൗണ്ട്സ് കമ്മിറ്റി (2011-14)-യുടെ 28-11-2012-ൽ ചേർന്ന യോഗം സൂചന 1-ലെ സർക്കുലർ നിർദ്ദേശങ്ങളോടൊപ്പം തദ്ദേശ സ്വയംഭരണ സ്ഥാപനങ്ങളെ സംബന്ധിച്ച കമ്പ്ലോളർ ആന്റ് ഓഡിറ്റർ ജനറലിന്റെ റിപ്പോർട്ടുകളിന്മേലുള്ള ലോക്കൽ ഫണ്ട് അക്കൗണ്ട്സ് കമ്മിറ്റി റിപ്പോർട്ടുകളിന്മേൽ സർക്കാർ സ്വീകരിക്കുന്ന തുടർ നടപടിക്കുറിപ്പുകൾ (SOAT) കമ്പ്ലോളർ ആന്റ് ഓഡിറ്റർ ജനറലിന്റെ സൂക്ഷ്മ പരിശോധനയ്ക്ക് (Vetting by Audit) വിധേയമാക്കിയാണ് നൽകേണ്ടതെന്ന വ്യവസ്ഥകൾകൂടി ഉൾക്കൊള്ളിച്ച് സർക്കുലർ പുറപ്പെടുവിക്കണമെന്ന് സൂചന 2 പ്രകാരം നിർദ്ദേശിച്ചിരിക്കുന്നു. ഈ സാഹചര്യത്തിൽ ലോക്കൽ ഫണ്ട് അക്കൗണ്ട്സ് കമ്മിറ്റി (2011-14)-യുടെ 28-11-2012-ൽ ചേർന്ന സമിതിയോഗ ശുപാർശകൾ നടപ്പിലാക്കുന്നതിനായി താഴെപ്പറയുന്ന നിർദ്ദേശങ്ങൾ പുറപ്പെടുവിക്കുന്നു.

1. തദ്ദേശ സ്വയംഭരണ സ്ഥാപനങ്ങളെ സംബന്ധിച്ച ലോക്കൽ ഫണ്ട് ഡയറക്ടറുടെ റിപ്പോർട്ടുകളിന്മേലുള്ള ലോക്കൽ ഫണ്ട് അക്കൗണ്ട്സ് കമ്മിറ്റി ശുപാർശകളിന്മേൽ സർക്കാർ സമർപ്പിക്കുന്ന തുടർ നടപടിക്കുറിപ്പുകൾ സൂചന 1-ലെ നിർദ്ദേശങ്ങൾ പാലിക്കുകയും തദ്ദേശ സ്വയംഭരണ സ്ഥാപനങ്ങളെ സംബന്ധിച്ച കമ്പ്ലോളർ ആന്റ് ഓഡിറ്റർ ജനറലിന്റെ റിപ്പോർട്ടുകളിന്മേലുള്ള ലോക്കൽ ഫണ്ട് അക്കൗണ്ട്സ് കമ്മിറ്റി ശുപാർശകളിന്മേൽ സർക്കാർ സ്വീകരിക്കുന്ന തുടർ നടപടി കുറിപ്പുകൾ (SOAT) സൂചന 1-ൽ ചേർത്തിട്ടുള്ള മാതൃകയിലും പബ്ലിക് അക്കൗണ്ട്സ് കമ്മിറ്റിയുടെ റിപ്പോർട്ടുകൾക്ക് മറുപടി (ATS/SOAT) സമർപ്പിക്കുന്ന അതേ ഉത്തരവാദിത്വത്തിലും ചിട്ടയിലും വ്യവസ്ഥയിലും തയ്യാറാക്കി സൂക്ഷ്മ പരിശോധനയ്ക്കായി (Vetting by Audit) ബന്ധപ്പെട്ട ഫയൽ സഹിതം ഭരണ

വകുപ്പ് അക്കൗണ്ടന്റ് ജനറലിന് ലഭ്യമാക്കേണ്ടതാണ്. അക്കൗണ്ടന്റ് ജനറലിന്റെ സൂക്ഷ്മ പരിശോധനയ്ക്ക് ശേഷം ജോയിന്റ് സെക്രട്ടറി പദവിയിൽ കുറയാത്ത ഉദ്യോഗസ്ഥന്റെ കയ്യൊപ്പോടുകൂടിയ സർക്കാർ സ്വീകരിക്കുന്നതുടർ നടപടിക്കുറിപ്പുകളുടെ 40 പകർപ്പുകൾ അക്കൗണ്ടന്റ് ജനറൽ മുഖാന്തിരം ലോക്കൽ ഫണ്ട് അക്കൗണ്ട്സ് കമ്മിറ്റിക്കും രണ്ട് പകർപ്പുകൾ ധനകാര്യ (പി.എ.സി.) വിഭാഗത്തിനും നൽകേണ്ടതാണ്.

2. മേൽ നിർദ്ദേശങ്ങൾ Hand Book of Instructions-ൽ ഉൾപ്പെടുത്തുന്നു.

ടി. ഗംഗാധരൻ നമ്പ്യാർ,
അഡീഷണൽ സെക്രട്ടറി (ധനകാര്യം).

പിൻസിപ്പൽ അക്കൗണ്ടന്റ് ജനറൽ (ആഡിറ്റ്), കേരള, തിരുവനന്തപുരം.

പിൻസിപ്പൽ അക്കൗണ്ടന്റ് ജനറൽ (എ & ഇ) കേരള, തിരുവനന്തപുരം.

സെക്രട്ടേറിയറ്റിലെ എല്ലാ വകുപ്പുകൾക്കും/സെക്ഷനുകൾക്കും.

എല്ലാ വകുപ്പ് തലവന്മാർക്കും.

നോഡൽ ഓഫീസർ, www.finance.kerala.gov.in

GOVERNMENT OF KERALA

Finance (PAC) Department

CIRCULAR

No. 95/2013/Fin.

Dated, Thiruvananthapuram, 26th November, 2013.

Sub :—Finance (PAC) Department—Convening Audit Monitoring Committee Meeting—Instruction issued—Regarding.

Ref:—1. Circular No. 5/2001/Fin. dated 24-1-2001 and appendices.

2. Circular No. 13/2005/Fin. dated 4-3-2005.

1. As per circulars cited, instructions were issued to all Administrative Departments to constitute a Audit Monitoring Committee consisting of the Secretary concerned, Head of Department and Finance Secretary/Representative for regular review of the follow up action on Audit Reports, PAC/PUC recommendations etc.

2. More over in the last Apex Committee meeting of Chief Secretary convened on 26-7-2013, the Chief Secretary, the Chairman of the committee while reviewing the pending position of Audit Paras and Legislative Committee recommendations of various Administrative Departments, expressed dissatisfaction on delay in submitting reply to Audit Paras and statement of Action Taken (SOAT) to various Legislature Committee recommendations. The Chief Secretary stressed the need to dispose of all the pending items on PAC/PUC recommendations, Audit Paras, Draft Paras, Inspection Reports, Excess Regularization etc. within the specified time limit. As an effective measure to clear the pending paras, the Chief Secretary advised the departments to conduct Audit Monitoring Committee (AMC) meetings at regular intervals, say quarterly and departments having major pendency more frequently. As such many Administrative Departments start holding AMC meeting to review the progress on clearing pending paras. It has been noticed that many departments convening AMC invariably failed to make available notes on all the pending items on PAC/PUC recommendations, Audit Paras, Draft Paras, Inspection Reports, Excess Regularization etc. to attend the meeting.

In the circumstances, the following instructions are issued for strict compliance.

(i) In the AMC meeting of Administrative Departments an officer of and above the rank of Deputy Secretary of the concerned wing or the section dealing with the subject in the Finance Department should attend the meeting as a representative of Finance Department without fail. In case the nominated officer is inconvenient to attend the meeting due to other official responsibility/ meeting of more important nature to be attended, the immediate junior officer preferably not below the rank of Under Secretary should be arranged by the actually nominated officer of the wing/section.

(ii) All Administrative Departments are directed to make available the notes on all the pending items to be discussed in the AMC meeting of the department to the Additional Secretary/Joint Secretary/Deputy Secretary of the concerned wing or section dealing with their files in Finance Department at least 2 days before the date fixed for the AMC meeting.

These instructions should be followed in all AMC meetings of Administrative Departments.

C. MARY,
Additional Secretary (Finance).

To

All Administrative Departments of the Secretariat.
All Additional Secretaries/Joint Secretaries/Deputy Secretaries in FD.
All Sections in the Finance Department.
The Stock File/Office copy.
The Nodal Officer www.finance.kerala.gov.in

കേരള സർക്കാർ

ധനകാര്യ (പി. എ. സി.) വകുപ്പ്

സർക്കുലർ

നമ്പർ 105/2013/ധന.

തിരുവനന്തപുരം, 2013 ഡിസംബർ, 21.

വിഷയം:—മേശപ്പുറത്തുവെച്ച കടലാസ്സുകൾ സംബന്ധിച്ച സമിതി (2011-14) എസ്.ആർ.ഒ.കൾ/വിജ്ഞാപനങ്ങൾ/റിപ്പോർട്ടുകൾ യഥാസമയം സഭയിൽ സമർപ്പിക്കുന്നതിനാവശ്യമായ മാർഗ്ഗനിർദ്ദേശങ്ങൾ നൽകുന്നത്-സംബന്ധിച്ച്.

സൂചന:- നിയമസഭാ സെക്രട്ടറിയുടെ 29-11-2013-ലെ 5211/സി.പി.എൽ. 3/2013/നി.സെ. നമ്പർ കത്ത്.

കേരള നിയമസഭയുടെ നടപടിക്രമവും കാര്യനിർവ്വഹണവും സംബന്ധിച്ച ചട്ടങ്ങളിലെ 17-ാം നമ്പർ നിർദ്ദേശമനുസരിച്ച് ഭരണഘടനയ്ക്കോ അല്ലെങ്കിൽ പാർലമെന്റ് പാസ്സാക്കിയ ഒരു ആക്ട് പ്രകാരം സംസ്ഥാന സർക്കാരിനെയോ, അല്ലെങ്കിൽ നിയമസഭ, നിയമസഭയ്ക്ക് കീഴിലുള്ള ഒരു അധികാരസ്ഥാനത്തെയോ ഏൽപ്പിച്ചു കൊടുത്ത നിയമനിർമ്മാണ ചുമതലകൾക്കോ അനുസൃതമായി ഉണ്ടാക്കപ്പെട്ട ഒരു റഗുലേഷനോ, ചട്ടമോ ഉപചട്ടമോ, ബൈലായോ മുതലായവ ചട്ടം 166 (1) പ്രകാരം മേശപ്പുറത്തുവയ്ക്കുന്നതിന് അവ പുറപ്പെടുവിച്ചതിന് തൊട്ടടുത്ത സമ്മേളനമോ അപ്രകാരമുള്ള റഗുലേഷനുകൾ, ചട്ടങ്ങൾ, ഉപചട്ടങ്ങൾ, ബൈലാകൾ മുതലായവ പുറപ്പെടുവിച്ചതു മുതൽ രണ്ടുമാസമോ ഏതാണാദ്യം വരുന്നത് അതിനുമുമ്പായി നിയമസഭയിൽ സമർപ്പിക്കുവാൻ ലഭ്യമാക്കേണ്ടതാണ്. സഭാ സമ്മേളനകാലത്ത് പുറപ്പെടുവിക്കുന്ന എസ്.ആർ.ഒ.-കൾ ആ സമ്മേളനകാലത്ത് തന്നെ ലഭ്യമാക്കേണ്ടതാണ്. കൂടാതെ പൊതുമേഖലാസ്ഥാപനങ്ങളുടെ വാർഷിക/ആഡിറ്റ്/ഭരണ റിപ്പോർട്ടുകളും കണക്കുകളും ബന്ധപ്പെട്ട ചട്ടപ്രകാരമുള്ള സമയപരിധിയിൽ സഭയിൽ സമർപ്പിക്കുവാൻ ലഭ്യമാക്കേണ്ടതാണ്.

മേൽ നിർദ്ദേശങ്ങളും ഉത്തരവുകളും നിയമസഭാ സമിതി ശുപാർശകളും നിലവിലുണ്ടെങ്കിലും ഒട്ടുമിക്ക വകുപ്പുകളും എസ്.ആർ.ഒ.കളും വിജ്ഞാപനങ്ങളും വകുപ്പിൻകീഴിൽ പ്രവർത്തിക്കുന്ന പൊതുമേഖലാ സ്ഥാപനങ്ങളുടെ വാർഷിക/ഭരണ/ആഡിറ്റ് റിപ്പോർട്ടുകളും യഥാസമയം സഭയിൽ സമർപ്പിക്കുവാൻ ലഭ്യമാക്കാറില്ല. യഥാസമയം ലഭ്യമാക്കാത്ത എസ്.ആർ.ഒ.കൾ/വിജ്ഞാപനങ്ങൾ/റിപ്പോർട്ടുകൾ എന്നിവ ഡിലേ സ്റ്റേറ്റ്മെന്റ് സഹിതം മാത്രമേ സഭയിൽ സമർപ്പിക്കുവാൻ സാധിക്കുകയുള്ളൂ എന്നിരിക്കെ ഡിലേ സ്റ്റേറ്റ്മെന്റ് ലഭ്യമാക്കുന്നതിലും വളരെയധികം കാലതാമസം നേരിടുന്നതിനാൽ വിജ്ഞാപനങ്ങൾ/റിപ്പോർട്ടുകൾ എന്നിവ സഭയിൽ സമർപ്പിക്കുന്നതിനും കാലതാമസം നേരിടുന്നു. കൂടാതെ വൈകി ലഭിക്കുന്ന വിജ്ഞാപനങ്ങൾ/റിപ്പോർട്ടുകൾ എന്നിവയോടൊപ്പം സമർപ്പിക്കുന്ന ഡിലേ സ്റ്റേറ്റ്മെന്റുകളിൽ പ്രസ്തിൽ

നിന്നും അച്ചടിച്ച ലഭ്യമാകാൻ വൈകി, മതിയായ പകർപ്പുകൾ അച്ചടിച്ച ലഭ്യമായില്ല, മന:പൂർവ്വമല്ലാത്ത കാലതാമസം, ഉദ്യോഗസ്ഥരുടെ പരിചയക്കുറവ്, ജീവനക്കാരുടെ അപര്യാപ്തത, ഭരണപരവും സാങ്കേതികവുമായ കാരണങ്ങൾ, നിയമസഭാ നടപടികളെക്കുറിച്ചുള്ള അറിവില്ലായ്മ, അധിക ജോലിത്തീരൽ തുടങ്ങിയ യുക്തിസഹമല്ലാത്ത കാരണങ്ങളാണ് കാലതാമസത്തിനുള്ള കാരണമായി സ്ഥിരമായി ബോധിപ്പിക്കാനുള്ളത്.

നിരന്തരമായി ഗവൺമെന്റിന്റെ ഭാഗത്തുനിന്നും മേൽ സൂചിപ്പിച്ച തരത്തിലുള്ള തെറ്റായ പ്രവണതകൾ ഉണ്ടാകുന്നതായി ബോധ്യപ്പെട്ട 'മേശപ്പുറത്തുവച്ച കടലാസുകൾ സംബന്ധിച്ച സമിതി', ഭരണഘടനാപരമായ പ്രക്രിയ നിസ്സാരവൽകരിക്കുന്ന രീതിയിലുള്ള ഉദ്യോഗസ്ഥരുടെ ഭാഗത്തുനിന്നുള്ള സമീപനം അങ്ങേയറ്റം പ്രതിഷേധാർഹമാണെന്ന് അഭിപ്രായപ്പെട്ടു.

സർക്കാർ പുറപ്പെടുവിക്കുന്ന എസ്.ആർ.ഒ.കൾ, വിജ്ഞാപനങ്ങൾ, വിവിധ പൊതുമേഖലാ സ്ഥാപനങ്ങളുടെ റിപ്പോർട്ടുകൾ തുടങ്ങിയവ സഭയിൽ യഥാസമയം സമർപ്പിക്കുവാൻ ലഭ്യമാക്കണമെന്ന കർശന നിർദ്ദേശം നിലവിലിരിക്കെ അവ യഥോചിതം പാലിക്കപ്പെടുന്നില്ല എന്ന് സമിതി ഗൗരവമായാണ് വീക്ഷിക്കുന്നത്. കൂടാതെ കാലതാമസത്തിനുള്ള കാരണം വിശദമാക്കിക്കൊണ്ട് സഭയിൽ സമർപ്പിക്കുവാൻ ലഭ്യമാക്കുന്ന ഡിലേ സ്റ്റേറ്റ്മെന്റ് വളരെ ലഘുവ ബുദ്ധിയോടെയാണ് തയ്യാറാക്കുന്നതെന്ന് നിരീക്ഷിച്ച സമിതി, സാമാന്യബുദ്ധിക്ക് നിരക്കാത്ത കാരണങ്ങൾ ഒരു കാരണവശാലും സഭയിൽ സമർപ്പിക്കുവാൻ ലഭ്യമാക്കുന്ന രേഖയിൽ ഉണ്ടാകാൻ പാടില്ല എന്ന് അസന്നിഗ്ദ്ധമായി വ്യക്തമാക്കി. ഭാവിയിൽ ഇത്തരം ഭരണഘടനാ ലംഘനങ്ങൾ ഉണ്ടാകാതിരിക്കുവാനായി വകുപ്പ് സെക്രട്ടറിയുടെ ഭാഗത്തുനിന്നും ശക്തമായ ഇടപെടലുകൾ ഉണ്ടാകണമെന്നും ആയതിന് പ്രകാരം വകുപ്പിന് കീഴിലുള്ള എല്ലാ സെക്ഷനുകൾക്കും കർശനമായ നിർദ്ദേശം നൽകണമെന്നും സമിതി നിർദ്ദേശിച്ചു.

പ്രസ്തുത സാഹചര്യത്തിൽ ഭാവിയിൽ ഇത്തരം ഭരണഘടനാ ലംഘനങ്ങൾ ഉണ്ടാകാതിരിക്കുവാനായി സമിതി നിലപാടുകളും നിർദ്ദേശങ്ങളും അറിയിക്കുന്നതോടൊപ്പം മേശപ്പുറത്ത് വച്ച കടലാസുകൾ സംബന്ധിച്ച സമിതി (2011-14)-യുടെ രണ്ടാമത് റിപ്പോർട്ടിലെ പൊതുവായ ശുപാർശകളും ഉൾപ്പെടുത്തി താഴെപ്പറയുന്ന നിർദ്ദേശങ്ങളും പുറപ്പെടുവിക്കുന്നു.

1. എസ്.ആർ.ഒ.കൾ/വിജ്ഞാപനങ്ങൾ/റിപ്പോർട്ടുകൾ എന്നിവ (150 പകർപ്പുകൾ) ചട്ടപ്രകാരമുള്ള സമയപരിധിക്കുള്ളിൽ സഭയിൽ സമർപ്പിക്കുവാൻ ലഭ്യമാക്കേണ്ടതാണ്.
2. എസ്.ആർ.ഒ.കൾ/വിജ്ഞാപനങ്ങൾ/റിപ്പോർട്ടുകൾ എന്നിവ യഥാസമയം ലഭ്യമാക്കുവാൻ സാധിച്ചില്ലെങ്കിൽ അതിനുള്ള കാരണം വിശദീകരിക്കുന്ന ഡിലേ സ്റ്റേറ്റ്മെന്റ് (150 പകർപ്പുകൾ) കൂടി ഇതോടൊപ്പം അനുബന്ധമായി ചേർത്തിരിക്കുന്ന മാതൃകയിൽ ലഭ്യമാക്കേണ്ടതാണ് (ഒരേണ്ണം വകുപ്പുമന്ത്രി ഒപ്പിടലും മറ്റുള്ളവ ജോയിന്റ് സെക്രട്ടറിയുടെ പദവിയിൽ കുറയാത്ത ഉദ്യോഗസ്ഥൻ ഒപ്പിടലും).

3. ഡിലേ സ്റ്റേറ്റ്‌മെന്റുകൾ തയ്യാറാക്കുമ്പോൾ അവയിൽ രേഖപ്പെടുത്തിയിരിക്കുന്ന കാരണങ്ങൾ യുക്തിസഹവും കൃത്യവും ഏത് ഘട്ടങ്ങളിലാണ് കാലതാമസം വന്നതെന്ന് വ്യക്തമാക്കുന്ന രീതിയിലും തയ്യാറാക്കേണ്ടതാണ്.

4. വിജ്ഞാപനങ്ങൾ സഭയുടെ മേശപ്പുറത്ത് വയ്ക്കുന്നത് സംബന്ധിച്ച് സെക്രട്ടറി തലത്തിൽ വേണ്ട നടപടികൾ സ്വീകരിക്കേണ്ടതാണ്.

5. കാലതാമസം ഉണ്ടാകുമ്പോൾ അതിന്റെ ദിനപ്രതിയുള്ള കാരണം വ്യക്തമാക്കേണ്ടതാണ്.

6. ബന്ധപ്പെട്ട വകുപ്പുമന്ത്രിയുടേയും സാക്ഷ്യപ്പെടുത്തുന്ന ഉദ്യോഗസ്ഥന്റെയും ഔദ്യോഗിക മുദ്ര പതിപ്പിച്ച ഡിലേ സ്റ്റേറ്റ്‌മെന്റിന്റെ പ്രതികൾ തന്നെ സഭയുടെ മേശപ്പുറത്ത് വയ്ക്കുന്നതിന് ലഭ്യമാക്കേണ്ടതാണ്.

വി. സോമസുന്ദരൻ,
അഡീഷണൽ ചീഫ് സെക്രട്ടറി (ധനകാര്യം).

അനുബന്ധം-1

എസ്.ആർ.ഒ./നോട്ടീഫിക്കേഷൻ എന്നിവയുടെ ഡിലേ സ്റ്റേറ്റ്‌മെന്റ് മാതൃക വകുപ്പ് :

നമ്പർ	വിഷയം
1	എസ്.ആർ.ഒ./നോട്ടീഫിക്കേഷൻ നമ്പർ
2	പ്രസിദ്ധീകരിച്ച തീയതി
3	അച്ചടിക്കുവാൻ കൊടുത്തത്
4	അച്ചടിച്ചു ലഭിച്ചത്
5	നിയമസഭാ സെക്രട്ടേറിയറ്റിന് നൽകിയത്

ഓരോ ഘട്ടത്തിലും നേരിട്ട കാലതാമസത്തിന്റെ വ്യക്തമായ കാരണം വിശദീകരിക്കുന്ന കുറിപ്പ്.

അനുബന്ധം-2

പൊതുമേഖലാ/സ്വയംഭരണ സ്ഥാപനങ്ങളുടെ വാർഷിക/ഭരണ/ഓഡിറ്റ് റിപ്പോർട്ടുകളുടെ ഡിലേ സ്റ്റേറ്റ്‌മെന്റ് മാതൃക

സ്ഥാപനത്തിന്റെ പേര് :
 ബന്ധപ്പെട്ട വകുപ്പ് :
 റിപ്പോർട്ട് കാലയളവ് :

നമ്പർ	വിഷയം	തീയതി
1	സ്റ്റാറ്റ്യൂട്ടറി ഓഡിറ്റ് പൂർത്തിയായത്	
2	എ.ജി.യുടെ കമന്റ്സിന് അയച്ചത്	
3	എ.ജി.യുടെ കമന്റ്സിന് ലഭിച്ചത്	
4	ധനകാര്യ വകുപ്പിന്റെ കമന്റ്സ് ലഭിച്ചത്	
5	ധനകാര്യ വകുപ്പിന്റെ കമന്റ്സിന് അയച്ചത്	
6	വാർഷിക പൊതുകരാർ (എ.ജി.എം.) അംഗീകരിച്ചത്	
7	പ്രിന്റിംഗിന് അയച്ചത്	
8	പ്രിന്റ് ചെയ്ത് ലഭിച്ചത്	
9	ഗവൺമെന്റിൽ ലഭിച്ചത്	
10	നിയമസഭാ സെക്രട്ടേറിയറ്റിന് നൽകിയത്	

ഓരോ ഘട്ടത്തിലും നേരിട്ട കാലതാമസത്തിനുള്ള വ്യക്തമായ കാരണം വിശദമാക്കുന്ന കുറിപ്പ്.

കേരള സർക്കാർ

ധനകാര്യ (ബഡ്ജറ്റ്-എ) വകുപ്പ്

സർക്കുലർ

നമ്പർ 11/2014/ധന.

തിരുവനന്തപുരം, 2014 ഫെബ്രുവരി, 13.

വിഷയം:—ഔദ്യോഗിക ഭാഷ സംബന്ധിച്ച സമിതി (2011-2014) രണ്ടാമത് റിപ്പോർട്ട് — ശുപാർശ നടപ്പിലാക്കുന്നത് — സർക്കുലർ നിർദ്ദേശങ്ങൾ—പുറപ്പെടുവിക്കുന്നത് സംബന്ധിച്ച്.

സൂചന:—23-10-2007-ലെ സർക്കുലർ നം.78/07/ധന.

സംസ്ഥാന നിയമസഭയുടെ ഔദ്യോഗിക ഭാഷ സംബന്ധിച്ച സമിതി (2004-06)-യുടെ രണ്ടാമത് റിപ്പോർട്ടിലെ 17-ാം നമ്പർ ശുപാർശ പ്രകാരം ഔദ്യോഗിക ഭാഷ മലയാളമാക്കുന്നതിന്റെ ഭാഗമായി സ്വീകരിക്കുന്ന നടപടികളുടെ ചെലവിനായി 500 രൂപയിൽ കുറയാത്ത ഒരു തുക ഓരോ വർഷവും ഓരോ ഓഫീസിനും അവയുടെ ബന്ധപ്പെട്ട ബഡ്ജറ്റ് ശീർഷകത്തിലെ '05-ഓഫീസ് ചെവുകൾ - 4 മറ്റിനങ്ങൾ' എന്ന ശീർഷകത്തിൽപ്പെടുത്തി ചെലവിലാക്കുന്നതാണ് എന്ന സൂചനയിലെ സർക്കുലർ പ്രകാരം എല്ലാ വകുപ്പ് തലവന്മാർക്കും നിർദ്ദേശം നൽകിയിരുന്നു.

ഔദ്യോഗിക ഭാഷ സംബന്ധിച്ച സമിതി (2011-2014)-യുടെ രണ്ടാമത് റിപ്പോർട്ടിലെ 46-ാം ശുപാർശ പ്രകാരം ഔദ്യോഗിക ഭാഷാ പ്രയോഗം സമയബന്ധിതമായും കാര്യക്ഷമമായും പ്രാവർത്തികമാക്കുന്നതിലേക്കായി എല്ലാ വകുപ്പുകളിലും ആവശ്യമായ തുക ബഡ്ജറ്റിൽ വകയിരുത്തുന്നതിനായി ഒരു പ്രത്യേക ശീർഷകം ലഭ്യമാക്കണമെന്നും വിവിധ വകുപ്പുകളിലെ പ്രവർത്തന മേഖലയുടെ വ്യാപ്തി കണക്കാക്കി പ്രസ്തുത ശീർഷകത്തിൽ മതിയായ തുക അനുവദിക്കണമെന്നും നിർദ്ദേശിച്ചിട്ടുണ്ട്.

ഔദ്യോഗിക ഭാഷാ സമിതി (2011-14)-യുടെ മേൽ നിർദ്ദേശപ്രകാരം ഔദ്യോഗിക ഭാഷാ പ്രയോഗം കാര്യക്ഷമമാക്കുന്നതിലേക്കുള്ള ചെലവുകൾ നേരിടുന്നതിനായി എല്ലാ വകുപ്പുകൾക്കും അവയുടെ പ്രവർത്തനമേഖലയുടെ വ്യാപ്തിയുടെ അടിസ്ഥാനത്തിൽ ഒരു നിശ്ചിത തുക '26-ഔദ്യോഗിക ഭാഷാ പ്രയോഗം' എന്ന പുതിയ ഡീറ്റയിൽഡ് ശീർഷകത്തിൽ 2014 ജനുവരി മാസത്തെ ഉപധനാഭ്യർത്ഥന മുഖേന വകയിരുത്തിയിട്ടുണ്ട്. ടി വിഹിതം ഉപയോഗിച്ച് വകുപ്പുകളിൽ ഔദ്യോഗിക ഭാഷാ പ്രയോഗം കാര്യക്ഷമമാക്കുന്നതിനുള്ള നടപടികൾ വകുപ്പ് തലവന്മാർ സ്വീകരിക്കേണ്ടതാണ്.

എ. രാധാകൃഷ്ണൻ,
അഡീഷണൽ സെക്രട്ടറി (ധനകാര്യം).

കേരള സർക്കാർ

ധനകാര്യ (പി.എ.സി.) വകുപ്പ്

സർക്കുലർ

നമ്പർ 83/2014/ധന.

തിരുവനന്തപുരം, 2014 സെപ്റ്റംബർ, 22.

വിഷയം:- മേശപ്പുറത്തുവെച്ച കടലാസ്സുകൾ സംബന്ധിച്ച സമിതി (2011-14) മൂന്നാമത് റിപ്പോർട്ടിലെ പൊതുശുപാർശകൾ—വാർഷിക/ഭരണ/ഓഡിറ്റ് റിപ്പോർട്ടുകൾ സമയബന്ധിതമായി സഭയുടെ മേശപ്പുറത്ത് വയ്ക്കുന്നത് സംബന്ധിച്ച്—ബഹുമാനപ്പെട്ട സ്പീക്കർ നൽകിയ റൂളിംഗ് നടപ്പിലാക്കുന്നത്—സംബന്ധിച്ച്.

- സൂചന:-
1. നിയമസഭാ സെക്രട്ടറിയുടെ 24-7-2014-ലെ 3546/സി.പി.എൽ./2014/നി.സെ. നമ്പർ കത്ത്.
 2. 21-12-2013-ലെ 105/2013/ധന. നമ്പർ സർക്കുലർ.

പൊതുമേഖലാ സ്ഥാപനങ്ങൾ അവയുടെ വാർഷിക/ഭരണ/ഓഡിറ്റ് റിപ്പോർട്ടുകൾ, കണക്കുകൾ എന്നിവ അതാത് സാമ്പത്തിക വർഷം അവസാനിച്ച് ആറു മാസത്തിനകം (സെപ്റ്റംബർ 30-നകം) സർക്കാരിൽ സമർപ്പിക്കണമെന്നും സർക്കാർ മൂന്നുമാസത്തിനകം (ഡിസംബർ 31-നകം) സഭയിൽ സമർപ്പിക്കണമെന്നും 1956-ലെ കമ്പനി നിയമവും 1971-ലെ കമ്പ്ലോളർ ആന്റ് ഓഡിറ്റർ ജനറൽ ഓഫ് ഇൻഡ്യയുടെ കർത്തവ്യവങ്ങളും അധികാരങ്ങളും സേവന വ്യവസ്ഥകളും നിയമവും അനുശാസിക്കുന്നുണ്ട്. മേശപ്പുറത്തുവെച്ച കടലാസുകൾ സംബന്ധിച്ച സമിതി (2011-14)-യുടെ മൂന്നാമത് റിപ്പോർട്ടിൽ പല സ്ഥാപനങ്ങളും ഒന്നിൽ കൂടുതൽ വർഷങ്ങളിലെ റിപ്പോർട്ടുകൾ ഒന്നിച്ച് സഭയിൽ സമർപ്പിക്കുന്നതിനുവേണ്ടി നിയമസഭയിൽ ലഭ്യമാക്കുന്നതായും പ്രസ്തുത റിപ്പോർട്ടുകൾക്കെല്ലാംകൂടി ഒരു ഡിലേ സ്റ്റേറ്റ്മെന്റ് നൽകുന്നതായും അല്ലെങ്കിൽ കാലതാമസത്തിന് ഒരു കാരണം തന്നെ ആവർത്തിച്ച് പറഞ്ഞിട്ടുള്ളതായും സമിതി വിലയിരുത്തി. ബഹുമാനപ്പെട്ട സ്പീക്കർ നൽകിയ റൂളിംഗ് ചുവടെ ചേർക്കുന്നു.

‘വാർഷിക റിപ്പോർട്ടുകളും ഓഡിറ്റ് റിപ്പോർട്ടുകളും സമയബന്ധിതമായി സഭയുടെ മേശപ്പുറത്ത് വയ്ക്കുവാൻ നിയമങ്ങളിൽ വ്യവസ്ഥ ഉണ്ടെങ്കിലും പലപ്പോഴും ഈ നിബന്ധനകൾ പാലിക്കുന്നതായി കാണുന്നില്ല. റിപ്പോർട്ടുകൾ സഭയിൽ വയ്ക്കുവാൻ ഉണ്ടായ കാലതാമസത്തിനുള്ള കാരണം കാണിക്കുന്ന സ്റ്റേറ്റ്മെന്റോടുകൂടി അവ സഭയിൽ സമർപ്പിക്കുകയാണ് ചെയ്യുന്നത്. യുക്തിസഹമല്ലാത്ത കാരണങ്ങളാണ് പലപ്പോഴും കാലതാമസത്തിനുള്ള കാരണമായി സ്റ്റേറ്റ്മെന്റിൽ രേഖപ്പെടുത്തുന്നത്. റിപ്പോർട്ടുകൾ സഭയിൽ വയ്ക്കുന്നതിന് അകാരണമായ കാലതാമസം ഉണ്ടായിട്ടുണ്ടോ എന്നും കാലതാമസം ഉണ്ടായിട്ടുണ്ടെങ്കിൽ അതിനുള്ള കാരണം വിശദീകരിച്ചു കൊണ്ടുള്ള സ്റ്റേറ്റ്മെന്റ് തൃപ്തകരമാണോയെന്നും പരിശോധിച്ച് സഭയ്ക്ക് റിപ്പോർട്ട് നൽകുവാനുള്ള ചുമതല മേശപ്പുറത്തുവെച്ച കടലാസ്സുകൾ സംബന്ധിച്ച സമിതിയിൽ

നിക്ഷിപ്തമാണ്. സമിതിയുടെ ഇടപെടൽ മൂലം 21-12-2013-ൽ ധനകാര്യ വകുപ്പിൽ നിന്നും 105/2013/ധന നമ്പർ സർക്കുലറായി, കടലാസുകൾ മേശപ്പുറത്ത് വയ്ക്കുന്നത് സംബന്ധിച്ച നിർദ്ദേശം പുറപ്പെടുവിച്ചിട്ടുണ്ട്. ഈ സർക്കുലറിലെ നിർദ്ദേശങ്ങൾ വകുപ്പുകൾ കർശനമായി പാലിക്കണമെന്നും സമയബന്ധിതമായി വാർഷിക റിപ്പോർട്ടുകളും കണക്കും സഭയിൽ വയ്ക്കുന്നതിന് ബന്ധപ്പെട്ട മന്ത്രമാർ നിർദ്ദേശം നൽകണമെന്നും ചെയർ പേഴ്സൺ ചെയ്യുന്നു.

2. മേൽ സാഹചര്യത്തിൽ ബഹുമാനപ്പെട്ട സ്പീക്കർ നൽകിയ റൂളിംഗും മേശപ്പുറത്തുവച്ച കടലാസുകൾ സംബന്ധിച്ച സമിതി (2011-14)-യുടെ മൂന്നാമത് റിപ്പോർട്ടിലെ പൊതുശുപാർശകളും ഉൾപ്പെടുത്തി താഴെ പറയുന്ന നിർദ്ദേശങ്ങൾ പുറപ്പെടുവിക്കുന്നു:

i ഓരോ വർഷത്തെയും റിപ്പോർട്ടുകൾക്ക് പ്രത്യേകം ഡിലേ സ്റ്റേറ്റ്മെന്റുകൾ നൽകുന്നതിന് ബന്ധപ്പെട്ട വകുപ്പുകൾ ശ്രദ്ധ ചെലുത്തേണ്ടതാണ്.

ii ഡിലേ സ്റ്റേറ്റ്മെന്റുകളിൽ യുക്തിസഹമല്ലാത്ത ആവർത്തിച്ചുള്ള കാരണങ്ങൾ ഒഴിവാക്കി ഡിലേക്കുള്ള യഥാർത്ഥ കാരണം വ്യക്തമാക്കേണ്ടതാണ്.

iii സഭയിൽ സമർപ്പിക്കുന്നതിനുവേണ്ടി നൽകുന്ന ഡിലേ സ്റ്റേറ്റ്മെന്റിന്റെ 150 പകർപ്പുകളിൽ ഒരു പകർപ്പ് വകുപ്പ് മന്ത്രി സാക്ഷ്യപ്പെടുത്തിയതും മറ്റുള്ളവയിൽ ജോയിന്റ് സെക്രട്ടറിയുടെ പദവിയിൽ കുറയാത്ത ഉദ്യോഗസ്ഥൻ സാക്ഷ്യപ്പെടുത്തിയതും ആയിരിക്കണമെന്ന കാര്യത്തിൽ ബന്ധപ്പെട്ട വകുപ്പുകൾ ശ്രദ്ധ ചെലുത്തേണ്ടതാണ്.

iv കണക്കുകൾ യഥാസമയം ഓഡിറ്റിന് വിധേയമാക്കുന്നതിൽ വിമുഖത കാണിക്കുന്ന സ്ഥാപനമേധാവികൾക്കെതിരെ കർശന നടപടിയും ഉത്തരവാദിത്വം സമയത്ത് നിറവേറ്റുന്നതിൽ വീഴ്ചവരുത്തുന്ന ഉദ്യോഗസ്ഥർക്കെതിരെ ശക്തമായ അച്ചടക്കനടപടിയും സ്വീകരിക്കേണ്ടതാണ്.

v സൂചന 2 പ്രകാരം പുറപ്പെടുവിച്ച നിർദ്ദേശങ്ങൾ വകുപ്പുകൾ കർശനമായി പാലിക്കേണ്ടതാണ്.

3. മേൽ നിർദ്ദേശങ്ങൾ ഹാൻ്റ് ബുക്കിൽ ഉൾപ്പെടുത്തുന്നു.

കെ. എം. എബ്രഹാം,
അഡീഷണൽ ചീഫ് സെക്രട്ടറി (ധനകാര്യം).

പ്രിൻസിപ്പൽ അക്കൗണ്ടന്റ് ജനറൽ (എ & ഇ) കേരള, തിരുവനന്തപുരം.
പ്രിൻസിപ്പൽ അക്കൗണ്ടന്റ് ജനറൽ (ജി & എസ്.എസ്.എ), കേരള,
തിരുവനന്തപുരം.

അക്കൗണ്ട് ജനറൽ (ഇ & ആർ.എസ്.എ.), കേരള, തിരുവനന്തപുരം
സെക്രട്ടേറിയറ്റിലെ എല്ലാ വകുപ്പുകൾക്കും/സെക്ഷനുകൾക്കും.

എല്ലാ വകുപ്പ് തലവന്മാർക്കും.

നോഡൽ ഓഫീസർ, www.finance.kerala.gov.in

കേരള സർക്കാർ
ധനകാര്യ (പി.എ.സി.) വകുപ്പ്
സർക്കുലർ

നമ്പർ 86/2014/ധന.

തിരുവനന്തപുരം, 2014 സെപ്റ്റംബർ, 29.

വിഷയം:—വിവിധ നിയമസഭാ സമിതികളുടെ റിപ്പോർട്ടുകൾ നിയമസഭയുടെ ഔദ്യോഗിക വെബ്സൈറ്റിൽ ലഭ്യമാകുന്നത് - സംബന്ധിച്ച്.

സൂചന:— നിയമസഭാ സെക്രട്ടറിയുടെ 6-8-2014-ലെ 18092/ഐ.ടി.2/14/നി.സെ നമ്പർ കത്ത്.

ഒന്നാം കേരള നിയമസഭ മുതൽ പന്ത്രണ്ടാം കേരള നിയമസഭ വരെയുള്ള നിയമസഭാ സമിതികളുടെ റിപ്പോർട്ടുകൾ കേരള നിയമസഭയുടെ ഔദ്യോഗിക വെബ്സൈറ്റായ www.niyamasabha.org-യുടെ home പേജിലുള്ള ‘Digital Archives of Assembly Documents’ എന്ന ലിങ്കിലും പതിമൂന്നാം കേരള നിയമസഭയുടെ വിവിധ സഭാസമിതികളുടെ റിപ്പോർട്ടുകൾ ‘Committees’ എന്ന ലിങ്കിലും Digitise ചെയ്ത് pdf ഫോർമാറ്റിൽ ലഭ്യമാണെന്ന് അറിയിക്കുന്നു.

എസ്. ഹരികൃഷ്ണൻ,
അഡീഷണൽ സെക്രട്ടറി (ധനകാര്യം).

പ്രിൻസിപ്പൽ അക്കൗണ്ടന്റ് ജനറൽ (എ & ഇ) കേരള, തിരുവനന്തപുരം.
പ്രിൻസിപ്പൽ അക്കൗണ്ടന്റ് ജനറൽ (ജി & എസ്.എസ്.എ), കേരള,
തിരുവനന്തപുരം.

അക്കൗണ്ട് ജനറൽ (ഇ & ആർ.എസ്.എ.), കേരള, തിരുവനന്തപുരം
സെക്രട്ടേറിയറ്റിലെ എല്ലാ വകുപ്പുകൾക്കും/സെക്ഷനുകൾക്കും.
എല്ലാ വകുപ്പ് തലവന്മാർക്കും.

നോഡൽ ഓഫീസർ, www.finance.kerala.gov.in

കേരള സർക്കാർ

ധനകാര്യ (പി.എ.സി.) വകുപ്പ്

സർക്കുലർ

നമ്പർ 105/2014/ധന.

തിരുവനന്തപുരം, 2014 ഡിസംബർ, 11.

വിഷയം:—ലോക്കൽ ഫണ്ട് അക്കൗണ്ടിംഗ് കമ്മിറ്റി (2011-14) 7-5-2014-ലെ യോഗനിർദ്ദേശങ്ങൾ നടപ്പിലാക്കുന്നത്-സംബന്ധിച്ച്.

സൂചന:- 1. 8-5-2007-ലെ 34/07/ധന. നമ്പർ സർക്കുലർ.
2. 30-5-2014-ലെ നിയമസഭാ സെക്രട്ടറിയുടെ 798/എൽ.എഫ്.എ. സി.ബി.2/2006/നി.സെ. നമ്പർ കത്ത്.

സൂചന 1-ലെ സർക്കുലർ ഭേദഗതി ചെയ്യുന്നത് സംബന്ധിച്ച് 7-5-2014-ന് ചേർന്ന ലോക്കൽ ഫണ്ട് അക്കൗണ്ടിംഗ് കമ്മിറ്റി (2014-16) യുടെ യോഗത്തിൽ തെളിവെടുപ്പ് നടത്തുകയും സി&എ.ജി. യുടെ ഓഡിറ്റ് റിപ്പോർട്ടും (തദ്ദേശ സ്വയം ഭരണ സ്ഥാപനങ്ങളെ സംബന്ധിച്ചത്) ലോക്കൽ ഫണ്ട് ഓഡിറ്റ് ഡയറക്ടറുടെ സമാഹൃത റിപ്പോർട്ടും നിയമസഭയിൽ സമർപ്പിച്ചാലുടൻ ധനകാര്യ വകുപ്പ് തന്നെ ബന്ധപ്പെട്ട വകുപ്പുകൾക്ക് റിപ്പോർട്ടുകളുടെ പകർപ്പുകൾ ലഭ്യമാക്കി, റിപ്പോർട്ടുകളിലെ ഓഡിറ്റ് ഖണ്ഡികകളിന്മേലുള്ള ന്യൂനതാ പരിഹാര നടപടി (RMT) പത്രിക നിർദ്ദിഷ്ട സമയപരിധിക്കുള്ളിൽ (ഓഡിറ്റ് റിപ്പോർട്ടുകൾ സമർപ്പിച്ച് മൂന്ന് മാസത്തിനുള്ളിൽ) കമ്മിറ്റിയുടെ പരിഗണനയ്ക്ക് സമർപ്പിക്കപ്പെടുന്നുണ്ടെന്ന് ഉറപ്പ് വരുത്തുന്നതിനുള്ള നടപടി സ്വീകരിക്കണമെന്ന് ശുപാർശ ചെയ്തിട്ടുണ്ട്.

2. മേൽ സാഹചര്യത്തിൽ, ലോക്കൽ ഫണ്ട് ഓഡിറ്റ് ഡയറക്ടറുടെ സമാഹൃത റിപ്പോർട്ട് നിയമസഭയിൽ സമർപ്പിച്ചാലുടൻ ബന്ധപ്പെട്ട വകുപ്പുകൾക്ക് നൽകുന്നതിനായി റിപ്പോർട്ടിന്റെ പകർപ്പുകൾ ധനകാര്യ (പി. എ. സി. - ബി) വകുപ്പിൽ ലഭ്യമാക്കണമെന്ന് ലോക്കൽ ഫണ്ട് ഓഡിറ്റ് ഡയറക്ടറോട് ഇതിനാൽ നിർദ്ദേശിക്കുന്നു. കൂടാതെ പ്രസ്തുത റിപ്പോർട്ടിലെ ഓഡിറ്റ് ഖണ്ഡികകളിന്മേലുള്ള ന്യൂനതാ പരിഹാര നടപടി (RMT) പത്രികയുടെ 40 പകർപ്പുകൾ ജോയിന്റ് സെക്രട്ടറിയുടെ പദവിയിൽ കുറയാത്ത ഉദ്യോഗസ്ഥന്റെ കൈയൊപ്പോടുകൂടി നിർദ്ദിഷ്ട സമയ പരിധിക്കുള്ളിൽ ലോക്കൽ ഫണ്ട് അക്കൗണ്ടിംഗ് കമ്മിറ്റിയുടെ പരിഗണനയ്ക്ക് സമർപ്പിക്കുന്നതിനായി നിയമസഭാ സെക്രട്ടേറിയറ്റിലും, 2 പകർപ്പുകൾ ധനകാര്യ (പി.എ.സി-ബി) വകുപ്പിനും ലഭ്യമാക്കണമെന്ന് എല്ലാ വകുപ്പുകളോടും നിർദ്ദേശിക്കുന്നു (ന്യൂനതാ പരിഹാര നടപടി പത്രിക സമർപ്പിക്കുന്നതിനുള്ള മാതൃക അനുബന്ധമായി ഉള്ളടക്കം ചെയ്യുന്നു).

- 3. സൂചന 1 പ്രകാരമുള്ള സർക്കുലർ ഇതിനാൽ ഭേദഗതി ചെയ്യുന്നു.
- 4. മേൽ നിർദ്ദേശങ്ങൾ ഹാന്റ് ബുക്കിൽ ഉൾപ്പെടുത്തുന്നു.

ഡോ. കെ. എം. എബ്രഹാം,
അഡീഷണൽ സെക്രട്ടറി (ധനകാര്യം).

പ്രിൻസിപ്പൽ അക്കൗണ്ടന്റ് ജനറൽ (എ & ഇ) കേരള, തിരുവനന്തപുരം.
പ്രിൻസിപ്പൽ അക്കൗണ്ടന്റ് ജനറൽ (ആഡിറ്റ്), കേരള, തിരുവനന്തപുരം.
ഡയറക്ടർ, ലോക്കൽ ഫണ്ട് ഓഡിറ്റ് വകുപ്പ്, തിരുവനന്തപുരം.
സെക്രട്ടേറിയറ്റിലെ എല്ലാ വകുപ്പുകൾക്കും/സെക്ഷനുകൾക്കും.
എല്ലാ വകുപ്പ് തലവന്മാർക്കും.
നോഡൽ ഓഫീസർ, www.finance.kerala.gov.in

അനുബന്ധം

ലോക്കൽ ഫണ്ട് ഓഡിറ്റ് ഡയറക്ടറുടെമത് സമാഹൃത ഓഡിറ്റ് റിപ്പോർട്ടിന്മേൽ സ്വീകരിച്ച ന്യൂനതാ പരിഹാര നടപടി പത്രിക
(Remedial Measures Taken Statement)

ക്രമ നമ്പർ	റിപ്പോർട്ടിലെ ഖണ്ഡിക നമ്പർ	ശിപാർശ/ നിർദ്ദേശം	സ്വീകരിച്ച നടപടി	റിമാർക്സ്

ഒപ്പ്

(സെക്രട്ടേറിയറ്റിലെ ബന്ധപ്പെട്ട ഭരണ വകുപ്പ് ജോയിന്റ് സെക്രട്ടറിയുടെ പദവിയിൽ കുറയാത്ത ഉദ്യോഗസ്ഥൻ)

സ്ഥലം :

തീയതി :

(ഓഫീസ് സീൽ)

കേരള സർക്കാർ

ധനകാര്യ (പി.എ.സി-ബി) വകുപ്പ്

പരിപത്രം

നമ്പർ 57/2015/ധന.

തിരുവനന്തപുരം, 2015 ജൂൺ, 16.

വിഷയം:- ധനകാര്യ വകുപ്പ്-മേശപ്പുറത്തുവച്ച കടലാസുകൾ സംബന്ധിച്ച സമിതിയുടെ (2014-16) അഞ്ചാമത് റിപ്പോർട്ട്-പൊതു ശിപാർശകൾ നടപ്പിലാക്കുന്നതിനുള്ള മാർഗ്ഗനിർദ്ദേശങ്ങൾ പുറപ്പെടുവിക്കുന്നത്- സംബന്ധിച്ച്.

- സൂചന:-
1. 14-11-2008-ലെ 77/08/ധന നമ്പർ സർക്കുലർ.
 2. 12-3-2009-ലെ 20/09/ധന നമ്പർ സർക്കുലർ.
 3. 21-12-2013-ലെ 105/13/ധന നമ്പർ സർക്കുലർ.

കേരള നിയമസഭയുടെ ചട്ടങ്ങൾ സംബന്ധിച്ച സമിതിയുടെ ശിപാർശ പ്രകാരം 1995 ഏപ്രിൽ മാസത്തിൽ “മേശപ്പുറത്തുവച്ച കടലാസുകൾ സംബന്ധിച്ച സമിതി” രൂപീകൃതമായി. കേരള നിയമസഭയുടെ നടപടിക്രമവും കാര്യനിർവ്വഹണവും, സംബന്ധിച്ച ചട്ടങ്ങളിലെ പതിനേഴാം നമ്പർ നിർദ്ദേശമനുസരിച്ച് ഭരണഘടനയ്ക്കോ അല്ലെങ്കിൽ പാർലമെന്റ് പാസ്സാക്കിയ ഒരു ആക്ട് പ്രകാരം സംസ്ഥാന സർക്കാരിനെയോ അല്ലെങ്കിൽ നിയമസഭ, നിയമസഭയ്ക്ക് കീഴിലുള്ള ഒരു അധികാര സ്ഥാനത്തെയോ ഏൽപ്പിച്ചുകൊടുത്ത നിയമനിർമ്മാണ ചുമതലകൾക്കോ അനുസൃതമായി ഉണ്ടാക്കപ്പെട്ട ഒരു റഗുലേഷനോ ചട്ടമോ ഉപചട്ടമോ ബൈലായോ മുതലായവ ചട്ടം 166(1) പ്രകാരം മേശപ്പുറത്തു വയ്ക്കുന്നതിന് അവ പുറപ്പെടുവിച്ചതിന് തൊട്ടടുത്ത സമ്മേളനമോ അപ്രകാരമുള്ള റഗുലേഷനുകൾ, ചട്ടങ്ങൾ, ഉപചട്ടങ്ങൾ, ബൈലാകൾ മുതലായവ പുറപ്പെടുവിച്ചതു മുതൽ രണ്ടു മാസമോ ഏതാണാദ്യം വരുന്നത് അതിനുമുമ്പായി നിയമസഭയിൽ സമർപ്പിക്കുവാൻ ലഭ്യമാക്കേണ്ടതാണ്. സഭാ സമ്മേളനകാലത്ത് പുറപ്പെടുവിക്കുന്ന എസ്.ആർ.ഒ.-കൾ ആ സമ്മേളനകാലത്ത് തന്നെ ലഭ്യമാക്കേണ്ടതാണ്.

കേരള നിയമസഭയുടെ മേശപ്പുറത്തുവയ്ക്കുന്ന രേഖകൾ ഭരണഘടനയ്ക്കും ചട്ടങ്ങൾക്കും അനുസൃതമായി നിശ്ചയിക്കപ്പെട്ട സമയപരിധിക്കുള്ളിൽ തന്നെ വിവിധ വകുപ്പുകൾ സമർപ്പിച്ചിട്ടുണ്ടോ, സമർപ്പണത്തിൽ അകാരണമായ കാലതാമസം നേരിട്ടിട്ടുണ്ടോ, കാലതാമസം വിശദമാക്കുന്ന കുറിപ്പ് സഭയുടെ മേശപ്പുറത്ത് വച്ചിട്ടുണ്ടോ വിശദീകരണത്തിൽ സൂചിപ്പിച്ചിരിക്കുന്ന കാരണങ്ങൾ തൃപ്തികരമാണോ ബഹുമാനപ്പെട്ട സ്പീക്കർമാർ അതത് കാലങ്ങളിൽ നൽകുന്ന നിർദ്ദേശങ്ങളും ഏൽപ്പിക്കുന്ന ചുമതലകളും നിർവ്വഹിക്കുന്നുണ്ടോ മുതലായവ പരിശോധിച്ച് റിപ്പോർട്ട് സഭയിൽ സമർപ്പിക്കുകയും ശിപാർശകളിൻമേൽ തുടർ നടപടികൾ നിരീക്ഷിക്കുകയുമാണ് മേശപ്പുറത്തുവച്ച കടലാസുകൾ സംബന്ധിച്ച സമിതിയിൽ നിക്ഷിപ്തമായിട്ടുള്ള ചുമതലകൾ.

2014 ഡിംസംബർ 11-ാം തീയതി സമിതി സഭയിൽ സമർപ്പിച്ച 2014-16-ലെ അഞ്ചാമത് റിപ്പോർട്ടിലെ പൊതു ശിപാർശകളിന്മേൽ വിവിധ സർക്കാർ വകുപ്പുകൾ പുറപ്പെടുവിക്കുന്ന എസ്.ആർ.ഒ.കൾ, വിജ്ഞാപനങ്ങൾ, വിവിധ പൊതുമേഖലാ സ്ഥാപനങ്ങളുടെ റിപ്പോർട്ടുകൾ തുടങ്ങിയവ യഥാസമയം ലഭ്യമാക്കി സഭയുടെ മേശപ്പുറത്ത് വയ്ക്കുന്നത് സംബന്ധിച്ച് കർശന നിർദ്ദേശങ്ങൾ നിലവിലിരിക്കെ അവ പാലിക്കപ്പെടുന്നില്ല എന്നത് സഗൗരവം വീക്ഷിച്ച സമിതി കാലതാമസത്തിന് യുക്തിസഹമല്ലാത്ത കാരണങ്ങൾ ബോധിപ്പിക്കുന്ന തരത്തിലുള്ള തെറ്റായ പ്രവണതകൾ ആവർത്തിച്ചുണ്ടാകുന്നതിൽ അതുപ്രതി രേഖപ്പെടുത്തുകയും ഭരണഘടനാപരമായ പ്രക്രിയ നിസ്സാരവൽക്കരിക്കുന്ന രീതിയിലുള്ള സമീപനം അങ്ങേയറ്റം പ്രതിഷേധാർഹമാണെന്ന് അഭിപ്രായപ്പെടുകയും ചെയ്തു. ഈ സാഹചര്യത്തിൽ ഇത്തരം ഭരണഘടനാ ലംഘനങ്ങൾ ഭാവിയിൽ ഉണ്ടാകാതിരിക്കുവാനായി സമിതിയുടെ ശിപാർശകളുടെ അടിസ്ഥാനത്തിൽ ചുവടെ ചേർക്കുന്ന നിർദ്ദേശങ്ങൾ കർശനമായി പാലിക്കുന്നതിനായി പുറപ്പെടുവിക്കുന്നു.

(1) എസ്.ആർ.ഒ.-കൾ, വിജ്ഞാപനങ്ങൾ എന്നിവ നിയമസഭയുടെ മേശപ്പുറത്തു വയ്ക്കുന്നത് സംബന്ധിച്ച നടപടിക്രമങ്ങളെക്കുറിച്ച് ഉദ്യോഗസ്ഥരിൽ അവബോധം സൃഷ്ടിക്കുന്നതിന് പുതുതായി സർവ്വീസിൽ പ്രവേശിക്കുന്നവർക്ക് തന്നെ ബോധവൽക്കരണവും പരിശീലനവും നൽകുന്നതിനുള്ള നടപടികൾ സ്വീകരിക്കേണ്ടതാണ്.

(2) ധനകാര്യ വകുപ്പിന്റെ സൂചന (2)-ലെ നിർദ്ദേശാനുസരണം ഓരോ വകുപ്പും അതതു വർഷം ജനുവരി 1-ാം തീയതി മുതൽ ഡിംസംബർ 31-ാം തീയതി വരെ പുറപ്പെടുവിക്കുന്ന എസ്.ആർ.ഒ.-കൾ, വിജ്ഞാപനങ്ങൾ തുടങ്ങിയവ സംബന്ധിച്ച വിശദമായ പട്ടികയും അവയുടെ പകർപ്പുകളും അടുത്ത വർഷം ജനുവരി 31-ാം തീയതിക്കകം സമിതിയുടെ പരിഗണനയ്ക്ക് സമർപ്പിക്കുന്നതിനായി നിയമസഭാ സെക്രട്ടേറിയറ്റിൽ ലഭ്യമാക്കേണ്ടതുമാണ്.

(3) എസ്.ആർ.ഒ.കൾ, വിജ്ഞാപനങ്ങൾ എന്നിവയുടെ മതിയായ പകർപ്പുകൾ അച്ചടിച്ച് സമയബന്ധിതമായി ലഭ്യമാക്കേണ്ടതും വിജ്ഞാപനങ്ങളിൽ അച്ചടിച്ച തീയതി കൂടി ഉൾപ്പെടുത്തേണ്ടതുമാണ്.

(4) അച്ചടിച്ച പകർപ്പുകൾ പ്രസ്സിൽ നിന്നും യഥാസമയം ലഭ്യമാകുന്നുണ്ടെന്ന് ബന്ധപ്പെട്ട വകുപ്പുകൾ ഉറപ്പു വരുത്തേണ്ടതും എസ്.ആർ.ഒ. കളുടെ പ്രിന്റിംഗ്, വിതരണം എന്നിവ രേഖപ്പെടുത്തുന്നതിനായി അതത് സെക്ഷനുകളിൽ പ്രത്യേക രജിസ്റ്റർ സൂക്ഷിക്കേണ്ടതും അവ യഥാക്രമം മേലുദ്യോഗസ്ഥർ പരിശോധിക്കേണ്ടതുമാണ്.

(5) നിയമസഭയുടെ മേശപ്പുറത്തു വയ്ക്കുന്നതിനായി അയയ്ക്കുന്ന വിജ്ഞാപനങ്ങൾ നടപടിക്രമങ്ങൾ പാലിച്ചിട്ടുണ്ടോ എന്ന് ബന്ധപ്പെട്ട വകുപ്പ് ഉദ്യോഗസ്ഥർ പരിശോധിച്ച് ഉറപ്പുവരുത്തേണ്ടതും വീഴ്ച വരുത്തുന്ന ഉദ്യോഗസ്ഥർക്കെതിരെ കർശന നടപടികൾ സ്വീകരിക്കേണ്ടതുമാണ്.

ഒകെ. എം. എ(ബ്രഹ്മറാം,
അഡീഷണൽ ചീഫ് സെക്രട്ടറി (ധനകാര്യം).

- (i) പ്രിൻസിപ്പൽ അക്കൗണ്ടന്റ് ജനറൽ (എ & ഇ) കേരള, തിരുവനന്തപുരം.
- (ii) അക്കൗണ്ടന്റ് ജനറൽ (ഇ & ആർ.എസ്.എ.), കേരള, തിരുവനന്തപുരം.
- (iii) പ്രിൻസിപ്പൽ അക്കൗണ്ടന്റ് ജനറൽ (ജി & എസ്.എസ്.ഇ)) കേരള, തിരുവനന്തപുരം.
- (iv) സെക്രട്ടേറിയറ്റിലെ എല്ലാ വകുപ്പ് തലവന്മാർക്കും.
- (v) സെക്രട്ടേറിയറ്റിലെ എല്ലാ വകുപ്പുകൾക്കും/സെക്ഷനുകൾക്കും.
- (vi) നോഡൽ ഓഫീസർ, www.finance.kerala.gov.in

കേരള സർക്കാർ

ധനകാര്യ (പി.എ.സി.-ബി) വകുപ്പ്

സർക്കുലർ

നമ്പർ 64/2015/ധന.

തിരുവനന്തപുരം, 2015 ജൂലായ്, 3.

വിഷയം:—ധനകാര്യ വകുപ്പ്-മേശപ്പുറത്തുവച്ച കടലാസുകൾ സംബന്ധിച്ച സമിതിയുടെ (2014-16) ആറാമത് റിപ്പോർട്ട്-പൊതു ശിപാർശകൾ നടപ്പിലാക്കുന്നതിനുള്ള മാർഗ്ഗനിർദ്ദേശങ്ങൾ പുറപ്പെടുവിക്കുന്നത്-സംബന്ധിച്ച്.

സൂചന:— 17-3-2015-ലെ നിയമസഭാ സെക്രട്ടറിയുടെ 1445/സിപിഎൽ 2/15/നി.സെ.നമ്പർ കത്ത്.

പതിമൂന്നാം കേരള നിയമസഭയുടെ 2014 മേയ് 30-ാം തീയതി രൂപീകൃതമായ മേശപ്പുറത്ത് വച്ച കടലാസുകൾ സംബന്ധിച്ച നിലവിലുള്ള സമിതി വിവിധ പൊതുമേഖലാ/സ്വയം ഭരണ സ്ഥാപനങ്ങളുടെ വാർഷിക/ഭരണ ഓഡിറ്റ് റിപ്പോർട്ടുകളും കണക്കുകളും യഥാസമയം നിയമസഭയിൽ സമർപ്പിക്കുന്നതിൽ കാലതാമസവും ഗുരുതരമായ വീഴ്ചയും വരുത്തുന്നുണ്ടോ എന്ന് പരിശോധിച്ച് തുടർ നടപടികൾ സ്വീകരിച്ച് വരുന്നു. സർവ്വകലാശാലകളുടെ വാർഷിക റിപ്പോർട്ടും ഓഡിറ്റ് ചെയ്ത കണക്കുകളും നിയമസഭയിൽ സമർപ്പിക്കുന്നതിലെ കാലതാമസം സംബന്ധിച്ച പ്രത്യേക റിപ്പോർട്ട് 2014 ഡിസംബർ മാസം 16-ാം തീയതി സമിതിയുടെ ആറാമത് റിപ്പോർട്ടായി നിയമസഭയിൽ സമർപ്പിച്ചു.

കേന്ദ്ര സംസ്ഥാന സർക്കാരുകളിൽ നിന്നും യൂണിവേഴ്സിറ്റി ഗ്രാന്റ് കമ്മീഷനിൽ നിന്നും മറ്റു സംസ്ഥാനത്തെ സർവ്വകലാശാലകൾക്ക് അവയുടെ സുഗമമായ പ്രവർത്തനങ്ങൾക്കായി ധനസഹായം ലഭിക്കുന്നു. സംസ്ഥാന സർക്കാരിൽ നിന്ന് ഉൾപ്പെടെ സാമ്പത്തിക സഹായം സ്വീകരിക്കുന്ന സർവ്വകലാശാലകൾ ആയതിന്റെ വാർഷിക റിപ്പോർട്ടുകളും ഓഡിറ്റ് റിപ്പോർട്ടുകളും യഥാസമയം നിയമസഭയുടെ മേശപ്പുറത്ത് വയ്ക്കാൻ ബാധ്യസ്ഥരാണ്. സംസ്ഥാനത്തെ വിവിധ സർവ്വകലാശാലകൾക്ക് വിവിധ മേഖലകളിൽ നിന്നും ലഭിക്കുന്ന ഫണ്ട്ന്റെ വിനിയോഗവും അതിന്റെ കണക്കുകളും ശരിയായ രീതിയിലാണോ എന്ന് പരിശോധിച്ച് ഓഡിറ്റ് സർട്ടിഫിക്കറ്റ് യഥാസമയം സർവ്വകലാശാലകൾക്ക് നൽകേണ്ടത് സംസ്ഥാനത്ത് ഭരണഘടനാപരവും സംസ്ഥാന ഗവൺമെന്റ് പാസ്സാക്കിയ നിയമത്തിന്റെ അടിസ്ഥാനത്തിലും രൂപീകൃതമായ ലോക്കൽ ഫണ്ട് ഓഡിറ്റ് വകുപ്പിന്റെ ചുമതലയാണ്. കണക്കുകൾ പരിശോധിച്ച് ഓഡിറ്റ് സർട്ടിഫിക്കറ്റ് യഥാസമയം സർവ്വകലാശാലകൾക്ക് നൽകുന്നതിൽ സമയക്ലിപ്തത പാലിക്കാൻ സംസ്ഥാന ഓഡിറ്റ് വിഭാഗത്തിന് സാധിച്ചിട്ടില്ലെന്നും കൃത്യ നിർവ്വഹണത്തിൽ ഗുരുതരമായ വീഴ്ച വരുത്തിയിട്ടുള്ളതായുംസമിതി നിരീക്ഷിച്ചു. സംസ്ഥാന സർക്കാരിനോടും നിയമസഭയോടും അതിലൂടെ പൊതുസമൂഹത്തോടും ഭാരിച്ച ഉത്തരവാദിത്വമുള്ള ലോക്കൽ ഫണ്ട് ഓഡിറ്റ് വകുപ്പിന്റെ കൃത്യവിലോപം മാപ്പുറഹിക്കാത്തതാണെന്നും സമിതി വിലയിരുത്തി.

സർവ്വകലാശാല നിയമങ്ങളിൽ കണക്കുകൾ സമർപ്പിക്കുന്നത് സംബന്ധിച്ച വ്യക്തത വരുത്തിയിട്ടില്ലാത്ത സർവ്വകലാശാലകൾ 1994-ലെ കേരള ലോക്കൽ ഫണ്ട് ആക്ട് അനുസരിച്ചാണ് ഓഡിറ്റ് റിപ്പോർട്ടുകൾ തയ്യാറാക്കേണ്ടത്. റിപ്പോർട്ടുകൾ സഭയിൽ സമർപ്പിക്കുന്നതിന് സംസ്ഥാനത്തെ സർവ്വകലാശാലകൾക്ക് ഒരു ഏകീകൃത സ്വഭാവമില്ലാത്തത് റിപ്പോർട്ട് സമർപ്പണത്തിൽ അനിശ്ചിതമായ കാലതാമസം ഉണ്ടാക്കുന്നുവെന്നും ഈ അപ്യക്തതയാണ് കണക്കുകളും റിപ്പോർട്ടുകളും സഭയിൽ സമർപ്പിക്കുന്നതിൽ വർഷങ്ങളുടെ കാലതാമസം ഉണ്ടാകുന്നതെന്നും സമിതി നിരീക്ഷിച്ചു. സർവ്വകലാശാലകൾ കേരള ലോക്കൽ ഫണ്ട് ഓഡിറ്റ് ആക്ടിലെ സെക്ഷൻ 3(1)-ലെ ഷെഡ്യൂൾ പ്രകാരം ലോക്കൽ അതോറിറ്റിയായതിനാൽ കേരളത്തിലെ എല്ലാ സർവ്വകലാശാലകളും ലോക്കൽ ഫണ്ട് ഓഡിറ്റ് ആക്ടിലെ വ്യവസ്ഥകൾക്ക് അനുസരിച്ച് പ്രവർത്തിക്കുവാൻ ബാധ്യസ്ഥരാണ്. ലോക്കൽ ഫണ്ട് ഓഡിറ്റ് ആക്ടിലെ സെക്ഷൻ 3, 23 എന്നിവ പ്രകാരം സർവ്വകലാശാലകൾ കണക്കുകൾ സഭയിൽ സമർപ്പിക്കുവാൻ ബാധ്യസ്ഥരാണ്. ലോക്കൽ ഫണ്ട് ഓഡിറ്റ് ആക്ടിലെ സെക്ഷൻ 22 പ്രകാരം സർവ്വകലാശാല നിയമങ്ങളിൽ ഏത് വ്യവസ്ഥ ഉണ്ടായിരുന്നാൽ തന്നെയും കണക്കുകൾ ഓഡിറ്റ് ചെയ്യുന്നതിൽ ലോക്കൽ ഫണ്ട് ഓഡിറ്റ് ആക്ടിലെ വ്യവസ്ഥകൾക്കായിരിക്കും പ്രാമുഖ്യം എന്ന് വിവക്ഷിക്കാവുന്നതാണ്. ലോക്കൽ ഫണ്ട് ഓഡിറ്റ് ആക്ടിലെ 9, സബ് സെക്ഷൻ 9(1), 9(2), 9(3) സെക്ഷൻ 10 എന്നിവ പ്രകാരം ഒരു സ്ഥാപനം ഓഡിറ്റിനായി കണക്കുകൾ ലഭ്യമാക്കിയാൽ 6 മാസത്തിനുള്ളിൽ ഓഡിറ്റ് പൂർത്തിയാക്കി നൽകണമെന്നും ഇതിൽ വീഴ്ച വരുത്തുന്നവർക്കെതിരെ 1960-ലെ കേരള സിവിൽ സർവ്വീസസ് (ക്ലാസിഫിക്കേഷൻ, കൺട്രോൾ ആന്റ് അപ്പീൽ) റൂൾസ് അനുസരിച്ച് ശിക്ഷാ നടപടികൾക്ക് വിധേയമാക്കണമെന്നും വ്യവസ്ഥ ചെയ്തിരിക്കുന്നു.

ധനകാര്യ വകുപ്പിൽ നിന്നും സർവ്വകലാശാലകൾക്ക് അനുവദിക്കുന്ന ഫണ്ട് ഫലപ്രദമായി വിനിയോഗിച്ചിട്ടുണ്ടോ എന്ന് പരിശോധിക്കുന്നത് ഭരണ വകുപ്പായ ഉന്നത വിദ്യാഭ്യാസ വകുപ്പിന്റെ ചുമതലയാണെന്നും സർക്കാരിൽ ലഭിക്കുന്ന ഓഡിറ്റ് റിപ്പോർട്ടുകൾ യഥാസമയം സഭയിൽ സമർപ്പിക്കുന്നതിൽ ഉന്നതവിദ്യാഭ്യാസ വകുപ്പിന്റെ ഭാഗത്ത് നിന്നും ഗുരുതരമായ വീഴ്ചയാണ് ഉണ്ടായിരിക്കുന്നതെന്നും സമിതി വിലയിരുത്തി. സമിതിയുടെ ആറാമത് റിപ്പോർട്ടിലെ പൊതുശുപാർശകൾ നടപ്പിലാക്കുന്നതിന്റെ ഭാഗമായി ചുവടെ ചേർക്കുന്ന നിർദ്ദേശങ്ങൾ കർശനമായി പാലിക്കുന്നതിനായി പുറപ്പെടുവിക്കുന്നു:

1. സർവ്വകലാശാലകളുടെ വാർഷിക റിപ്പോർട്ടുകളും കണക്കുകളും പൊതുവായ നടപടി ക്രമങ്ങൾ പാലിച്ച് ഓഡിറ്റ് ചെയ്ത് നിയമസഭയിൽ സമർപ്പിക്കുന്നതിന് കൃത്യമായ സമയപരിധി നിശ്ചയിച്ച് ആവശ്യമായ ഭേദഗതികൾ സർവ്വകലാശാല നിയമത്തിൽ വരുത്തേണ്ടതാണ്.
2. സർവ്വകലാശാലകളുടെ അക്കൗണ്ട്സ് ഉൾപ്പെടെയുള്ള എല്ലാ കാര്യങ്ങളും സുഗമമായി കൈകാര്യം ചെയ്യുന്നതിനുള്ള കമ്പ്യൂട്ടർവൽക്കരണം സമയബന്ധിതമായി പൂർത്തീകരിക്കേണ്ടതാണ്.

3. ഓരോ വർഷവും നിയമസഭ പാസ്സാക്കി ധനകാര്യ വകുപ്പ് ബഡ്ജറ്റിൽ വകയിരുത്തി സഞ്ചിതനിധിയിൽ നിന്നും കോടിക്കണക്കിന് രൂപ കേരളത്തിലെ സർവ്വകലാശാലകൾക്ക് വിഹിതമായി അനുവദിച്ചുനൽകിവരുന്നു. ഇപ്രകാരം അനുവദിച്ചു നൽകുന്ന തുക സർവ്വകലാശാലകൾ നടപടി ക്രമങ്ങൾ പാലിച്ച് ശരിയായ രീതിയിൽ വിനിയോഗിക്കുന്നുണ്ടോ എന്ന് സംസ്ഥാന ഓഡിറ്റ് വകുപ്പ് പരിശോധിച്ച് കണക്കുകൾ സമയബന്ധിതമായി നിയമസഭയിൽ സമർപ്പിക്കുന്നതിനുള്ള നടപടികൾ സ്വീകരിക്കേണ്ടതാണ്.

4. ഭരണ വകുപ്പുകൾ നിയമസഭയിൽ സമർപ്പിക്കേണ്ട റിപ്പോർട്ടുകൾ നടപടി ക്രമം പാലിച്ച് ലഭ്യമാക്കേണ്ടതാണ്. നിയമത്തിൽ വ്യവസ്ഥ ചെയ്തിട്ടുള്ള പ്രകാരം ഓഡിറ്റ് ചെയ്ത കണക്കുകൾ ഓഡിറ്റ് റിപ്പോർട്ട് സഹിതമുള്ള വാർഷിക കണക്കുകളും വാർഷിക റിപ്പോർട്ടും സഭയിൽ സമർപ്പിക്കേണ്ടതാണ്.

5. സർവ്വകലാശാലകളുടെ വാർഷിക റിപ്പോർട്ടുകളും വാർഷിക കണക്കുകളും സഭയിൽ സമർപ്പിക്കുന്നത് സംബന്ധിച്ച വിശദാംശങ്ങൾ രേഖപ്പെടുത്തുന്നതിനായി ഒരു രജിസ്റ്റർ ബന്ധപ്പെട്ട വകുപ്പ് സൂക്ഷിക്കേണ്ടതാണ്.

കെ. എം. എ(ബ്രഹ്മറാം,
അഡീഷണൽ ചീഫ് സെക്രട്ടറി (ധനകാര്യം).

- (i) പ്രിൻസിപ്പൽ അക്കൗണ്ടന്റ് ജനറൽ (എ & ഇ) കേരള, തിരുവനന്തപുരം.
- (ii) അക്കൗണ്ടന്റ് ജനറൽ (ഇ & ആർ.എസ്.എ.), കേരള, തിരുവനന്തപുരം.
- (iii) പ്രിൻസിപ്പൽ അക്കൗണ്ടന്റ് ജനറൽ (ജി & എസ്.എസ്.ഇ)) കേരള, തിരുവനന്തപുരം.
- (iv) സെക്രട്ടേറിയറ്റിലെ എല്ലാ വകുപ്പ് തലവന്മാർക്കും.
- (v) സെക്രട്ടേറിയറ്റിലെ എല്ലാ വകുപ്പുകൾക്കും/സെക്ഷനുകൾക്കും.
- (vi) നോഡൽ ഓഫീസർ, www.finance.kerala.gov.in

കേരള സർക്കാർ

ധനകാര്യ (പി. എ. സി.-ബി) വകുപ്പ്

സർക്കുലർ

നമ്പർ 13/2017/ധന.

തിരുവനന്തപുരം, 2017 മാർച്ച് 14.

വിഷയം:—ലോക്കൽ ഫണ്ട് അക്കൗണ്ട്സ് കമ്മിറ്റി (2016-19)—14-12-2016-ലെ യോഗനിർദ്ദേശങ്ങൾ—നടപ്പിലാക്കുന്നത്—സംബന്ധിച്ച്.

സൂചന:—(1) 11-12-2014-ലെ 105/2014/ധന നമ്പർ സർക്കുലർ.

(2) 25-1-2017-ലെ 798/എൽ.എഫ്.എ.സി. ബി2/2006/നി.സെ. നമ്പർ കത്ത്.

സൂചന (1)-ലെ സർക്കുലർ ഭേദഗതി ചെയ്യുന്നത് സംബന്ധിച്ച് 14-12-2016-ന് ചേർന്ന ലോക്കൽ ഫണ്ട് അക്കൗണ്ട്സ് കമ്മിറ്റി (2016-19)യുടെ യോഗം പരിഗണിക്കുകയും സി & എജി.-യുടെ ഓഡിറ്റ് റിപ്പോർട്ടും (തദ്ദേശ സ്വയംഭരണ സ്ഥാപനങ്ങൾ സംബന്ധിച്ച്) ലോക്കൽ ഫണ്ട് ഓഡിറ്റ് ഡയറക്ടറുടെ സമാഹൃത റിപ്പോർട്ടും നിയമസഭയിൽ സമർപ്പിച്ചാലുടൻ ധനകാര്യ വകുപ്പ് തന്നെ ബന്ധപ്പെട്ട വകുപ്പുകൾക്ക് റിപ്പോർട്ടുകളുടെ പകർപ്പുകൾ ലഭ്യമാക്കി, റിപ്പോർട്ടുകളിലെ ഓഡിറ്റ് ഖണ്ഡികകളിന്മേലുള്ള ന്യൂനത പരിഹാര പത്രിക (Remedial Measures Taken Statement)-യുടെ 5 പകർപ്പുകൾ സി & എജി.-ക്കും സ്റ്റേറ്റ് ഓഡിറ്റ് വകുപ്പ് ഡയറക്ടർക്കും ലഭ്യമാക്കണമെന്നും, ആയതിന്റെ 35 പകർപ്പുകൾ നിയമസഭാ സെക്രട്ടേറിയറ്റിൽ ലഭ്യമാക്കണമെന്നും സമിതി ശുപാർശ ചെയ്തു.

2. മേൽ സാഹചര്യത്തിൽ ലോക്കൽ ഫണ്ട് ഓഡിറ്റ് ഡയറക്ടറുടെ സമാഹൃത റിപ്പോർട്ട് നിയമസഭയിൽ സമർപ്പിച്ചാലുടൻ ബന്ധപ്പെട്ട വകുപ്പുകൾക്ക് നൽകുന്നതിനായി റിപ്പോർട്ടിന്റെ പകർപ്പുകൾ ധനകാര്യ (പി. എ. സി.-ബി) വകുപ്പിൽ ലഭ്യമാക്കണമെന്ന് ലോക്കൽ ഫണ്ട് ഓഡിറ്റ് ഡയറക്ടറോട് ഇതിനാൽ നിർദ്ദേശിക്കുന്നു. കൂടാതെ പ്രസ്തുത റിപ്പോർട്ടിലെ ഓഡിറ്റ് ഖണ്ഡികകളിന്മേലുള്ള ന്യൂനതാ പരിഹാര നടപടി പത്രിക (Remedial Measures Taken Statement), ലോക്കൽ ഫണ്ട് അക്കൗണ്ട്സ് കമ്മിറ്റിയുടെ ആന്തരിക പ്രവർത്തന ചട്ടങ്ങളിലെ ചട്ടം 3-ൽ പരാമർശിച്ചിട്ടുള്ള പ്രകാരം 5 പകർപ്പുകൾ വീതം സി & എജി.-ക്കും, സ്റ്റേറ്റ് ഓഡിറ്റ് വകുപ്പ് ഡയറക്ടർക്കും 35 പകർപ്പുകൾ നിയമസഭാ സെക്രട്ടേറിയറ്റിലും ലഭ്യമാക്കേണ്ട

താണ്ട്. കൂടാതെ സൂചന (1) സർക്കുലറിൽ പ്രതിപാദിച്ചിരിക്കുന്ന ന്യൂനതാ പരിഹാര നടപടി പത്രികയുടെ മാതൃകയും ഇതിനാൽ ഭേദഗതി ചെയ്യുന്നു. (ന്യൂനതാ പരിഹാര നടപടി പത്രികയുടെ മാതൃക അനുബന്ധമായി ഉള്ളടക്കം ചെയ്യുന്നു.)

3. മേൽ നിർദ്ദേശങ്ങൾ ഹാന്റ് ബുക്കിൽ ഉൾപ്പെടുത്തുന്നു.

ഡോ. കെ. എം. എബ്രഹാം,

അഡീഷണൽ ചീഫ് സെക്രട്ടറി (ധനകാര്യം).

പ്രിൻസിപ്പൽ അക്കൗണ്ടന്റ് ജനറൽ (എ & ഇ) കേരള, തിരുവനന്തപുരം.

അക്കൗണ്ടന്റ് ജനറൽ (ആഡിറ്റ്), കേരള, തിരുവനന്തപുരം.

ഡയറക്ടർ, ലോക്കൽ ഫണ്ട് അക്കൗണ്ട്സ് ഓഡിറ്റ് വകുപ്പ്, തിരുവനന്തപുരം.

സെക്രട്ടേറിയറ്റിലെ എല്ലാ വകുപ്പുകൾക്കും/സെക്ഷനുകൾക്കും.

എല്ലാ വകുപ്പ് തലവന്മാർക്കും.

നോഡൽ ഓഫീസർ, www.finance.kerala.gov.in

സ്റ്റോക്ക് ഫയൽ/ഓഫീസ് കോപ്പി.

അനുബന്ധം

പ്രൊഫോർമ്

സി & എജി./സ്റ്റേറ്റ് ഓഡിറ്റ് ഡയറക്ടറുടെ-ാമത് സമാഹൃത ഓഡിറ്റ് റിപ്പോർട്ടിന്മേൽ സ്വീകരിച്ച ന്യൂനത പരിഹാര നടപടി പത്രിക (Remedial Measures Taken Statement)

ക്രമ നമ്പർ	ഓഡിറ്റ് റിപ്പോർട്ടിന്റെ വർഷം	ഓഡിറ്റ് ഖണ്ഡിക നമ്പർ	ശിപാർശ/ നിർദ്ദേശം	സ്വീകരിച്ച നടപടി

(ഒപ്പ്)

(സെക്രട്ടേറിയറ്റിലെ ബന്ധപ്പെട്ട ഭരണ വകുപ്പ് ജോയിന്റ് സെക്രട്ടറിയുടെ പദവിയിൽ കുറയാത്ത ഉദ്യോഗസ്ഥൻ).

സ്ഥലം :

തീയതി :

(ഓഫീസ് സീൽ)

INDEX

Page No.

1. Circular No. 59/1981/Fin. dated 6-10-1981	..	9
2. „ No. 54/1986/Fin. dated 15-7-1986	..	11
3. „ No. 16/1987/Fin. dated 17-3-1987	..	13
4. „ No. 36/89/Fin, dated 1-6-1989	..	14
5. „ No. 71/1990/Fin. dated 25-10-1990	..	16
6. G. O. (Ms.) No. 786/93/Fin, dated 5-11-1993	..	19
7. Circular No. 39/PAC.A1/Fin, dated 20-7-1996	..	20
8. „ No. 61/1996/Fin. dated 5-11-1996	..	21
9. „ No. 62/1996/Fin. dated 5-11-1996	..	22
10. „ No. 27/1997/Fin. dated 3-4-1997	..	23
11. „ No. 62/1997/Fin. dated 31-7-1997	..	24
12. „ No. 74/1997/Fin. dated 25-9-1997	..	25
13. „ No. 5/2001/Fin, dated 24-1-2001	..	27
14. „ No. 38/2003/Fin. dated 2-5-2003	..	70
15. „ No. 56/2003/Fin. dated 2-7-2003	..	71
16. „ No. 4/2004/Fin. dated 19-1-2004	..	73
17. „ No. 6/2004/Fin. dated 20-1-2004	..	74
18. „ No. 20/2004/Fin. dated 24-3-2004	..	76
19. „ No. 27/2004/Fin. dated 7-5-2004	..	77
20. „ No. 41/2004/Fin. dated 9-7-2004	..	82
21. „ No. 42/2004/Fin. dated 9-7-2004	..	83
22. „ No. 55/2004/Fin. dated 7-10-2004	..	84
23. „ No. 13/2005/Fin. dated 4-3-2005	..	85
24. „ No. 45/2006/Fin. dated 27-9-2006	..	87
25. „ No. 52/2006/Fin. dated 13-11-2006	..	88
26. „ No. 12/2007/Fin. dated 7-3-2007	..	90
27. „ No. 17/2007/Fin. dated 19-3-2007	..	91
28. „ No. 22/2007/Fin. dated 28-3-2007	..	92

	<i>Page No.</i>
29. CircularNo. 34/2007/Fin. dated 8-5-2007	93
30. ,, No. 36/2007/Fin. dated 16-5-2007	94
31. ,, No. 39/2007/Fin. dated 22-5-2007	102
32. ,, No. 55/2007/Fin. dated 29-6-2007	104
33. ,, No. 65/2007/Fin. dated 16-8-2007	105
34. ,, No. 62/2008/Fin. dated 16-10-2008	108
35. ,, No. 76/2008/Fin. dated 14-11-2008	109
36. ,, No. 77/2008/Fin. dated 14-11-2008	110
37. ,, No. 89/2008/Fin. dated 19-12-2008	112
38. ,, No. 3/2009/Fin. dated 13-1-2009.	113
39. ,, No. 20/2009/Fin. dated 12-3-2009	114
40. ,, No. 23/2009/Fin. dated 13-3-2009	115
41. ,, No. 34/2009/Fin. dated 30-4-2009	118
42. ,, No. 38/2009/Fin. dated 7-5-2009	120
43. ,, No. 61/2009/Fin. dated 30-7-2009	125
44. ,, No. 73/2009/Fin. dated 28-8-2009	130
45. ,, No. 94/2009/Fin. dated 19-11-2009	132
46. ,, No. 17/2013/Fin. dated 6-2-2013	133
47. ,, No. 66/2013/Fin. dated 6-9-2013	137
48. ,, No. 95/2013/Fin. dated 26-11-2013	139
49. ,, No. 105/2013/Fin. dated 21-12-2013	141
50. ,, No. 11/2014/Fin. dated 13-2-2014	146
51. ,, No. 83/2014/Fin. dated 22-9-2014	147
52. ,, No. 86/2014/Fin. dated 29-9-2014	149
53. ,, No. 105/2014/Fin. dated 11-12-2014	150
54. ,, No. 57/2015/Fin. dated 16-6-2015	152
55. ,, No. 64/2015/Fin. dated 3-7-2015	154
56. ,, No. 13/2017/Fin. dated 14-3-2017	157

©
Government of Kerala
2017