

**THIRTEENTH KERALA LEGISLATIVE ASSEMBLY**

**COMMITTEE  
ON  
PUBLIC ACCOUNTS  
(2014-2016)**

**HUNDRED AND SECOND REPORT**  
(Presented on 30th June, 2015)



**SECRETARIAT OF THE KERALA LEGISLATURE  
THIRUVANANTHAPURAM  
2015**

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**COMMITTEE  
ON  
PUBLIC ACCOUNTS  
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**HUNDRED AND SECOND REPORT**

**On**

**Action Taken by Government on the Recommendations  
contained in the 17th Report of the Committee on  
Public Accounts (2011-2014)**

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## COMMITTEE ON PUBLIC ACCOUNTS (2014-2016)

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## INTRODUCTION

I, the Chairman, Committee on Public Accounts, having been authorised by the Committee to present this Report, on their behalf present the 102nd Report on Action Taken by Government on the Recommendations contained in the 17th Reports of the Committee on Public Accounts (2011-2014).

The Committee considered and finalised this Report at the meeting held on 3rd June, 2015.

Thiruvananthapuram,  
30th June, 2015.

DR. T. M. THOMAS ISAAC,  
*Chairman,*  
*Committee on Public Accounts.*

## **REPORT**

This Report deals with the Action Taken by Government on the recommendations contained in the 17th Report of Committee on Public Accounts (2011-14).

The 17th Report of the Committee on Public Accounts (2011-14) was presented to the House on 26th June, 2012. The Report contained 17 recommendations relating to Co-operation Department. The Government was addressed on 7th July, 2012 to furnish the SOAT on the recommendations contained in the Report and the final reply was received on 29-1-2014.

The Committee examined the Action Taken Statements at its meeting held on 30-4-2014 and decided not to pursue further action in the light of the replies furnished by Government. Both the recommendations and Action Taken furnished by the Government are incorporated in this Report.

### **FINANCE (PAC)**

#### **Recommendation**

*(Sl. No. 3, Para No. 52)*

On the reply of the Government that about 60% of the amount allotted in 2006-07 for NCDC Schemes was not spent due to lack of sanctioning funds due to delayed proposals, the Committee strongly recommends that submission of proposals to NCDC/NABARD should be done without any delay, since there would be no dearth of funds from NCDC, Reprimanding severely the attitude of the Finance Department in issuing sanction orders on the 30th and 31st of March, the Committee recommends to rescind the practice of last minute sanctioning in future. The Committee also recommends to strengthen the budgetary control so that rush of expenditure in the last month of the year could be avoided. Expressing strong disapproval over the violation of Rule 92 of Kerala Treasury Code, detected by the Monitoring and Review Committee formed in 13-7-2006, the Committee strongly recommends to take disciplinary action against the Deputy Registrar, Joint Registrar and Additional Registrar of those Districts where cash verification has not been conducted as per Rule.

### **Action Taken by the Government**

Budget allocation for NCDC/NABARD assisted projects are being made on the basis of broad sectoral outlays as indicated in the Annual Plan and taking into account the possible inflow of funds from NABARD as per the approved financing of State Annual Plan. Such provisions are subject to redistribution among individual projects/work based on sanctions to be issued later after each individual project is cleared by NABARD for financial assistance. It is the responsibility of the Administrative Department concerned to take timely action so as to clear the project by NABARD in time.

Sanction orders of the schemes taken up under NCDC/NABARD assistance has to be issued by the respective Administrative Department concerned based on the concurrence of FAW/NC. The proposals not supported with sufficient details are usually send back to Administrative Departments at once, for the same reason. But it is a regular practice that the Administrative Departments without proper planning and home work trend to take up the proposals against at the fag end of the year which forces Finance Department to issue sanction orders at the end of March every year. The problem can be solved if Administrative Department would take up the entire proposals properly much earlier.

To avoid the above situation i.e., bunching of expenditure at the end of financial year Circular No. 31/12/Fin. dated 2-6-2012 has been issued by Finance Department in which phasing of expenditure in each quarter was spelt out. These stipulations would also ensure quality of expenditure and would prevent lapse of funds.

### **CO-OPERATION DEPARTMENT**

#### **Recommendation**

*(Sl. No. 1, Para No. 50)*

Regarding the huge difference between the budget provision and actual expenditure during the period from 2002-03 to 2006-07, the Committee was strongly critical of the habit of moving for Supplementary Demand for Grants without spending the original budget provision and recommends that the amount from savings should be re-appropriated to meet additional expenditure instead of moving for Supplementary Demands for Grants.

### **Action Taken by the Government**

The Supplementary Demands for Grants are usually moved as and when new schemes/welfare schemes are declared in the Budget speech. In such cases there will not be budget provision and Head of Account to incur expenditure for the proposed scheme. In such cases the schemes will be included as New Service Procedure to incur expenditure. During 2006-07 an amount of ₹ 72.53 lakh was additionally provided under NRC-LTO Fund Scheme of NABARD by moving SDG in addition to the budget provision of ₹ 25 lakh. NRC-LTO Fund Scheme of NABARD is a Centrally Sponsored Scheme, additional fund if required cannot be re-appropriated from State Plan Schemes. In Co-operation Department there is no centrally sponsored scheme other than NCDC Scheme. NCDC Schemes under Demand No. XXVII—Co-operation full expenditure is always achieved. Therefore under NRC-LTO fund Scheme, if more funds are sanctioned by NABARD, SDG is the only option. However in future the recommendation of the PAC will be adopted and SDG will be moved in contingencies only.

### **Recommendation**

*(Sl. No. 2, Para No. 51)*

The Committee expressed displeasure over the practice of depositing share contributions, which were usually released to Marketing Societies and Fisheries Societies by the National Co-operative Development Co-operation, in the T.P. Accounts. The Committee strongly recommends to put an end to the practice of surrendering of savings at the fag end of the financial year which is a blatant violation of the provisions of the Kerala Budget Manual. The Committee also recommends to conduct pre-budget scrutiny of funds so that the savings and surrender of funds at the end of the financial year could be avoided.

### **Action Taken**

In Co-operation Department, Financial assistance sanctioned to Marketing Co-operatives under NCDC Scheme are deposited in T.P. Account and the funds sanctioned to Co-operatives are released as and when the security documents are



received as per the guidelines of the scheme. In the case of Share Capital assistance Share certificates, receipt and resolution of the Board of Directors are necessary for release of the assistance. The instances of keeping the assistance in the T.P. Account under NCDC Scheme for long time are rare.

Under NCDC Scheme sufficient proposals are recommended in proportion to the Budget Provision in each year well in advance. But the sanction letters are usually received at the fag end of the year. It may be noted that usually NCDC will not sanction all proposals recommended in a financial year. Hence savings under the schemes are surrendered at the end of the year. The observation of the Public Accounts Committee will be brought to the notice of NCDC and steps will be taken to stop such instances in future.

### **Recommendation**

*(Sl. No. 3, Para No. 52)*

On the reply of the Government that about 60% of the amount allotted in 2006-07 for NCDC Schemes was not spent due to lack of sanctioning funds because of delayed proposals, the Committee strongly recommends that submission of proposals to NCDC/NABARD should be done without any delay, since there would be no dearth of funds from NCDC. Reprimanding severely the attitude of the Finance Department in issuing sanction orders on the 30th and 31st of March, the Committee recommends to rescind the practice of last minute sanctioning in future. The Committee also recommends to strengthen the budgetary control so that rush of expenditure in the last month of the year could be avoided. Expressing strong disapproval over the violation of Rule 92 of Kerala Treasury Code, detected by the Monitoring and Review Committee formed in 13-7-2006, the Committee strongly recommends to take disciplinary action against the Deputy Registrar, Joint Registrar and Additional Registrar of those Districts where cash verification has not been conducted as per Rule.

### **Action Taken by the Government**

Even though sufficient proposals were submitted to NCDC/NABARD, all the proposals are not considered and in most of the cases dissenting orders were received only at the end of the financial year. Hence it was unable to submit new

proposals to NCDG/NABARD before the end of financial year, so as to achieve 100% achievements in utilizing the plan funds.

It is informed that Cash verification being done. In the Inspection Report of A.G. for the period from 2011 to 2014 such instances were not reported. Departmental action will be initiated against the delinquent officers if such instances occur in future.

### **Recommendation**

*(Sl. No. 4, Para No. 53)*

While examining the reasons for not issuing warning notices to the officers responsible for the improper maintenance of loan ledgers and DCB statements, the Committee directs the department to send a report to Government in this regard and place that before the Council. The Committee also recommends that the department should take urgent steps to recover overdue principal and interest from loanees and evolve suitable mechanism for regular recovery of dues to Government.

### **Action Taken by the Government**

Based on the observation of the Comptroller and Auditor General of India regarding the improper maintenance of Loan Ledgers and DCB Statements, 3 Deputy Registrars in the Office of the Registrar of Co-operative Societies have been authorized vide Lr. No. Fin. A(2) 7113/2010 dated 11-6-2010 to inspect the accounts and registers of Subordinate Offices in the State. In this inspection, it has been reported that most of the Circle Offices are now maintaining DCB Statements properly. But it was reported that in Thiruvananthapuram District, Thiruvananthapuram, Nedumangad and Neyyattinkara Taluk are not maintaining the registers properly. In such cases explanation were sought from the concerned Assistant Registrars by Registrar of Co-operative Societies. In reply to the explanation the officers reported that the registrars were now maintained properly. On verification it was found that the records are now maintained and so the action initiated against the officers were not pursued further.

To reduce the overdue Principal and Interest due to Government, steps were taken to boost collection. Circular No. 14/2013 dated 4-3-2013 and 42/2013.

dated 29-6-2013 issued for conducting Special Collections Drive to reduce the overdue position. Special Drive will be conducted in every year to reduce overdue.

### **Recommendation**

*(Sl. No. 5, Para No. 54)*

The Committee examined the review mechanism of the department and recommends to strictly adhere to the general financial discipline and proper maintenance of records.

### **Action Taken**

Registers in connection with disbursement of financial assistance are maintained. Demand Collection Balance Statement Register is also maintained in the Office of Registrar of Co-operative Societies and that of the Joint Registrar (General) in all Districts. Necessary inspections were conducted by the Deputy Registrar, Special Cell, in the Office of the Registrar of Co-operative Societies and review the matter periodically. Necessary directions and Circulars were issued in this regard by Registrar of Co-operative Societies vide Circular No. 59/2010 dated 20-12-2009, 14/2013 dated 4-3-2013, and 42/2013 dated 29-6-2013 .

### **Recommendation**

*(Sl. No. 6, Para No. 55)*

The Committee viewed the deficient financial management, lack of monitoring of expenditure from T.P. Account and the ignorance of transactions made with the Kerala State Co-operative Bank and strongly recommends that transactions should be done only with the prior sanction of the Registrar of Co-operative Societies.

### **Action Taken**

It is informed that in the sanctioning order itself it is specifically stated that only after getting permission of Registrar of Co-operative Societies and after executing the documents the funds deposited in the T.P. Accounts are released from the T.P. Account. The only instance of drawing the assistance without the approval took place in the case of Raidco. When this was brought to the notice of Registrar of Co-operative Societies, the matter was taken up with the Treasury authorities, explanation of Treasury Officers and Raidco were sought. Based on this, necessary

documents were obtained from Raidco and ratified the lapse. The recommendation of the Committee will be brought to the notice of all plan sections for vigil. Registers are maintained at Taluk, District and State Level Offices for watching the release and utilization of financial assistance sanctioned.

### **Recommendation**

*(Sl. No. 7, Para No. 56)*

The Committee asserts that the audit objection against the withdrawal of ₹ 140 crore sanctioned through supplementary demand for grants without the prior sanction of the Registrar of Co-operative Societies was correct.

The Committee also stressed the importance of monthly reconciliation of departmental accounts with the treasury accounts and the office of the Accountant General.

### **Action Taken**

The Kerala Agricultural Debtors (Temporary Relief) Act 19 of 2011, temporary relief is granted to the farmers for the payment of interest on Agricultural loans not exceeding ₹ 50,000.

The Government, as per G.O.(Ms.) 194/04 Rev. dated 9-6-2004 has ordered moratorium on re-payment of Agricultural loans up to ₹ 50,000 for a period of one year from 23-1-2004 to those loans which are taken by the farmers after 29-12-2001 from the Co-operatives and the interest on such loans for the said period will be reimbursed by the Government.

Government as per G.O.(Ms.) 58/06/Co-op. dated 21-3-2006 have accorded sanction for reimbursing the interest loss and an amount of ₹ 140 crore has been provided in the supplementary demand for grants under the Head of Account 2425-107-75(NP). As per G.O.(Rt.) No. 2492/06/Fin. dated 30-3-2006 permission has been accorded to open a special TSB Account in the name of the Registrar of Co-Operative Societies. A Special TSB Account No. 14417 was opened in the District Treasury, Thiruvananthapuram. As per G.O.(Ms.) No. 73/06/Co-op. dated 31-3-2006 sanction has been accorded to transfer credit the amount of ₹ 140 crore to the TSB Account. The claim statement of the Co-operatives will be verified by the Joint Registrar (General) and Joint Director Audit and the eligible claim proposal will be recommended by them to the office of the Registrar of

Co-operatives. The claim statement of the districts will be recommended by the Registrar of Co-operative Societies to Government for sanction. The sanctioned claim of Government will be disbursed to the Co-operatives, and hence the question of prior sanction does not arise. The Pass Book balance of TSB Account No. 14417 is reconciled periodically with the Department figures. A separate Registrar is maintained at the office of the Registrar of Co-operative Societies for recording each transaction which is reconciled with treasury records.

### **Recommendation**

*(Sl. No. 8, Para No. 57)*

The Committee strongly recommends to stop depositing the funds released by the Registrar of Co-operative Societies for various schemes in the T.P. Account of Kerala State Co-operative Bank at the District Treasury, Thiruvananthapuram. The Committee directs the Department that the Registrar who is the Chief Controlling Officer should keep proper records of the cash transactions and maintain cash book properly.

### **Action Taken**

The financial assistance under plan schemes will be sanctioned to the Co-operative by NCDC/State Government/NABARD on the basis of application submitted by Co-operatives along with resolution, details of financial status and project report as per rules. But before releasing assistance, necessary documents have to be executed by the society such as share certificate, agreements etc. for releasing assistance as per rules approved by Government for giving the assistance under various schemes. In the case of loan assistance, the society has to execute registered mortgage deed in favour of Government also. As it will take time, the assistance sanctioned will be initially kept in T.P. Account No. 637 of KSCB. The assistance deposited in the T.P. Account will be released on receipt of the documents as per the guidelines of the scheme. Now steps are taken to release the assistance at the earliest.

Separate registers are maintained in each plan section in the office of the Registrar of Co-operative Societies for watching release of assistance and

utilization of financial assistance sanctioned. The utilization of financial assistance and its repayment under the plan schemes are being watched properly by the Department at the district as well as at State Level.

### **Recommendation**

*(Sl. No. 9, Para No. 58)*

The Committee was totally dissatisfied with the non-utilization of ₹ 1.59 crore in three districts viz., Ernakulam, Palakkad, and Kannur, withdrawn under plan schemes and directs the department to submit the details regarding the utilized amount, unspent amount and the reason for non-utilization. The Committee also viewed seriously the retention of balance amount in District/State Co-operative Banks and directs that the amount given to the societies should be returned to Government.

### **Action Taken**

The unspent balance in the Special SB Accounts in Kannur District was already utilized. But the progress in Palakkad and Ernakulam Districts are not found satisfactory. A meeting of the District Officers concerned was convened and directed the officers to release the funds as per the guidelines of the scheme and to remit the balance amount in the treasury on or before 30-6-2013. The direction has borne fruits as an amount of ₹ 20,83,373 released and an amount of ₹ 40,02,002.66 accrued towards interest on unclaimed funds are remitted in the concerned treasuries. The entire balance of ₹ 1.59 crore was withdrawn from the Special Savings Bank Account of the Co-operatives.

### **Recommendation**

*(Sl. No. 10, Para No. 59)*

Regarding the failure in issue of Utilization Certificate by the implementing agencies and lack of monitoring and absence of a centralized system at the Registrar of Co-operative Societies, the Committee sternly recommends to take

disciplinary action against the Co-operative Institutions which do not submit utilization certificates and also against the officers who failed to take action against them.

### **Action Taken**

Instructions were already given to the concerned Joint Registrars to watch the proper utilization of the financial assistance given to Co-operative Institutions and to submit the utilization certificate to Accountant General with 3 months under intimation to Registrar of Co-operative Societies from the date of drawal of the assistance. The Utilization Register has been properly maintained in the Subordinate Offices. The Inspection Cell in the Office of the Registrar of Co-operative Societies is watching maintenance of Utilization Certificate Registers. Circular direction has also been issued for the proper maintenance of Utilization Certificate Register.

### **Recommendation**

*(Sl. No. 11, Para No. 60)*

The Committee strongly disapproved the non-utilization of ₹ 261.42 lakh out of ₹ 320.92 lakh sanctioned by NCDC for the computerization of Co-operative Societies in Thiruvananthapuram, Ernakulam, Palakkad and Kannur Districts which would otherwise have benefited 67 societies in total and recommends to put in place an effective monitoring mechanism to watch utilization of funds released to Co-operative Institutions.

### **Action Taken**

As per letter No. 37-1/88/Misc(OS) dated 5-9-2000, an amount of ₹ 331.62 lakh was sanctioned to 66 Co-operatives under Computerization Scheme. Since the budget provision of ₹ 333.99 lakh under the Head of Account 6425-108-19 was fully expended, re-appropriation proposal was received in Government for computerization scheme. But the proposal was not considered during the year 2000-01. Based on the request of Registrar of Co-operative Societies,

Government have issued re-validation Order vide G.O.(Ms.) No. 209/2001/Co-op. dated 10-10-2001. Meanwhile NCDC advanced 50% of the sanctioned amount i.e., ₹ 165.81 lakh to Government and the said amount was encashed on 27-3-2002. But due to the crisis in the ways & means position during the period, in the re-validation order it was stated that out of the amount drawn only 50% be released to the Co-operatives. As per the guidelines of the scheme during the period maximum assistance sanctioned by NCDC for a society was ₹ 5.50 lakh. Due to the partial release the Co-operatives were not willing to avail the assistance and they implemented computerization with their owned funds, since a society applied for ₹ 5.50 lakh would get ₹ 1.375 lakh as first instalment. In this circumstance out of ₹ 165.81 lakh drawn an amount of ₹ 101.45 lakh remitted back to the treasury and the balance amount of ₹ 64.335 lakh was released to the Co-operatives and they have already remitted the amount in instalments. It was also clarified that observation of non-utilized portion to the extent of ₹ 261.42 lakh out of the sanctioned amount of ₹ 320.92 lakh by NCDC was not correct. It may be noted that the partial release of funds affected the implementation of the scheme. The other NCDC assisted schemes are implemented very effectively in the department. Plan review meeting were being conducted periodically and utilization of funds were properly watched. In the recent years the budget allocation under NCDC assisted schemes are fully expended.

### **Recommendation**

*(Sl. No. 12, Para No. 61)*

The Committee expressed concern over breach of powers by the Registrar of Co-operative Societies who was carrying out the function of auditing of accounts of societies once in a year which should have actually been done by the Director of Co-operative Audit and recommends the Audit programme should be updated by sanctioning the required staff according to the development of the department and to conduct a work study on this matter and submit a report within three months. The Committee also recommends that the audit of Co-operatives should be organized according to the statutory provisions and internal audit of the department according to Government instructions.



**Action Taken**

In connection with the 97th Constitution Amendment Section 64 of the KCS 1969 insist the Audit of Co-operatives shall be completed within 6 months of the financial year i.e., 30th September of every year.

A Circular No. 13/2013 dated 20-2-2013 was issued by the Registrar of Co-operative Societies giving direction for the completion of Audit of each and every Working Co-operative Societies/Banks in the State on or before 30-9-2013. As per the measures taken, it is expected that the Audit of Co-operatives for the year 2012-2013 and the previous years will be completed in all working Co-operatives on or before 30-9-2013.

**Recommendation**

*(Sl. No. 13, Para No. 62)*

Regarding the passing of resolution about posting of Auditors, the Committee directs the department to submit report urgently. The Committee reiterated that disciplinary action should be taken against those responsible for the improper maintenance of DCB statements, Loan Ledger etc., and reminds that this was mentioned in the 47th report of PAC (2001-2004). The Committee directs the department to submit Remedial Measures Taken Statements on the Audit paras contained in the C&AG Reports and Action Taken Notes on the recommendation contained in various PAC Reports within two months from the date of laying of Report on the Table of the House.

**Action Taken**

All the request to create continuance of concurrent auditor as per Rule 156 KSR Part I are dealt with care and promptness. No proposal is pending in the Directorate of Co-operative Audit. The concurrent Auditors from the Rank of Deputy Directors are sanctioned by the Government. The Directorate will give sanction to 156 KSR post only after the advance remittance of Audit Cost and LS & PC for six months and previous dues. Clear directions are given to all Joint Directors to monitor the DCB Register. Action Taken Report on C&AG Report and PAC recommendations have been submitted in time.

**Recommendation**

*(Sl. No. 14, Para No. 63)*

The Committee instructs that action should be taken to submit the Annual Report to the Secretary, Co-operation Department before 15th of April and published before 15th of May to enable the Members of Legislative Assembly to examine the report during Budget Scrutiny by the Subject Committee.

**Action Taken**

The Administrative Report of the Department for the year 2011-12 was approved vide G.O. (Rt.)No. 54/2013 Co-op. dated 30-1-2013. Steps will be taken to furnish the Annual Report for the year 2012-2013 at the earliest. It is assured that the time limit specified by the Committee will be adhered to in the coming year.

**Recommendation**

*(Sl. No. 15, Para No. 64)*

The Committee strictly recommends that the Government should take immediate steps to constitute an Internal Audit Wing in the Department.

**Action Taken**

Internal Audit wing has been re-organized as per Office Proceedings No. E.B. (1) 28991/10 dated 1-7-2010 of the Registrar of Co-operative Societies. Two Deputy Registrars of Co-operative Societies working in the office of the Registrar of Co-operative Societies as inspecting team, have been newly incorporated in the Audit team.

**Recommendation**

*(Sl. No. 16, Para No. 65)*

The Committee expressed indignation over the huge pendency of paragraphs to which replies were not furnished by the department in various inspection reports and strongly recommends that disciplinary action should be taken against those responsible for violating the relevant articles in the Kerala Financial Code.

**Action Taken**

First Reply on all inspection report were furnished to Accountant General. Further replies called for by the Accountant General are also furnished. In the Circular No. 42/2013 dated 29-6-2013 the importance of time bound reply as per Article 63(a) of KFC is brought to the notice of all subordinate offices. It is assured that disciplinary action will be taken against delinquent officers of the Department.

**Recommendation**

*(Sl. No. 17, Para No. 66)*

Relating to the 108 number of cases in the Vigilance Cell, the Committee severely criticized the dropping of cases which were under the consideration of the Honourable Court and recommends that disciplinary action should be taken against those who were involved in financial irregularities, even if their cases were being dealt with by the Honourable High Court.

**Action Taken**

It may be noted that the number of cases in the vigilance Cell was related to Co-operative Societies/Banks and the employees of Co-operative Institutions. The sole authority to initiate disciplinary action against the employees of Co-operative Societies is vested with the Board of Directors of the committee specially constituted for the purpose. Even though directions have been issued to initiate disciplinary action against the employees of Co-operative Societies/Banks in which financial irregularities and corrupt practices are noticed, RCS would not usually interfere in the Disciplinary Action Taken by the Board of Directors. However, RCS has the right to conduct enquiry under section 65 and Inspection under Section 66. On the basis of the enquiry report surcharge under section 68 may be imposed on the culprits.

It may be reported that there is no case related to the Department Employees who were involved in financial irregularities. No disciplinary action is pending against the employees of Co-operative Department in respect to financial irregularities in which the cases are under consideration of the Honourable High Court.

Thiruvananthapuram,  
30th June, 2015.

DR. T. M. THOMAS ISAAC,  
*Chairman,*  
*Committee on Public Accounts.*

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