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TWELFTH KERALA LEGISLATIVE ASSEMBLY

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

FIFTY FOURTH REPORT

(Presented on 17th March, 2008)



SECRETARIAT OF THE KERALA LEGISLATURE
THIRUVANANTHAPURAM
2008

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On

**Action taken by Government on the Recommendations
contained in the Ninetieth Report of the Committee
on Public Accounts (1998-2000)**

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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 Fifty Fourth Report on Action taken by Government on the Recommendations contained in the Ninetieth Report of the Committee on Public Accounts (1998-2000).

The Committee considered and finalised this Report at the meeting held on March 11, 2008.

Thiruvananthapuram,
17th March, 2008.

ARYADAN MUHAMMED,
Chairman,
Committee on Public Accounts.

REPORT

This Report deals with the action taken by Government on the recommendations contained in the Ninetieth Report of the Committee on Public Accounts (1998-2000).

The Ninetieth Report of the Committee on Public Accounts (1998-2000) was presented to the House on December 18, 2000. The Report contains thirteen recommendations relating to Higher Education Department. Government were addressed on January 11, 2001 to furnish the statement of action taken on the recommendations contained in the Report and the final reply was received on 8-2-2007.

The Committee examined the statements at its meetings held on 5th June 2004 and 6th June 2007.

The Committee was not satisfied with the statement of action taken by Government on recommendation No. 13 (Para No. 34) and decided to pursue it further. The recommendation, its reply, further recommendation, additional information and further recommendation of the Committee are included in Chapter 1 of this Report.

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

CHAPTER I

**Recommendation in respect of which the action taken by Government
in not satisfactory and which requires reiteration**

HIGHER EDUCATION DEPARTMENT

Recommendation*(Sl. No. 13, Para No. 34)*

1.1 It is learnt that action has been initiated by the Finance Department for incorporating or modifying certain clauses in the Stores Purchase Manual. The Committee shall also be intimated of the outcome.

Action Taken

1.2 Amendment to Stores Purchase Manual is under examination by Government.

Further Recommendation

1.3 **The Committee wants to know the present position.**

Additional Information

HIGHER EDUCATION DEPARTMENT

1.4 The revision of Stores Purchase Manual has been taken up as an initiative under the M.G.P. viz formulation of the New Procurement procedure. The proposal for formulation of the new procurement procedure is under the consideration of Stores Purchase Department.

STORES PURCHASE DEPARTMENT

Action Taken

1.5 Action has already been initiated for the revision of Stores Purchase Manual. A comprehensive draft of the Manual has already been prepared. It is under examination at higher level. It is proposed to get necessary approvals as early as possible.

Further Recommendation

1.6 **The present position shall be intimated and revised copy of the Stores Purchase Manual furnished to the Committee as soon as it is revised.**

CHAPTER II

Recommendations in respect of which the Committee does not desire to pursue action in the light of the replies received from Government

HIGHER EDUCATION DEPARTMENT

Recommendation

(Sl. Nos. 1 & 2 Para Nos. 22 & 23)

2.1 Examination of the audit para on Stationery Department revealed that, though the Department is expected to function as per the rules contained in the Stores Purchase Manual, Stationery Manual and the Kerala Financial Code, many of the rules and instructions are not strictly adhered to by the Department in their day to day administration.

2.2 The Committee observed that due to the violation/non-adherence of the existing rules, the department suffered incessant losses thereby imparting severe blows to the State exchequer in almost all the endeavours it ventured into. The failure in forecasting exact requirements, placing of highly inflated indents without reckoning the position of balance stock ambiguous specifications in the tender documents etc., were noticed by the Committee as a routine affair in the Department.

Action Taken

2.3 It may kindly be noted that the Inspection Report of the Accountant General relates to the period from 1990-91 to 1993-94. As already reported Stationery Department is a Service Department having multifarious functions such as purchasing, stocking and supplying of paper and other stationery articles for the use of various Government Offices and Government Presses. Being a Government Organisation, Stores Purchase Rules were observed in the procurement of materials to the maximum extent possible. During the period under report because of the heavy transactions which were being taken place in the Chief Store, the whole accounting system was in a mess. There was only one storekeeper for handling the entire stores purchased and stocked in the main store. Similarly there was only one purchase section for handling the entire items of purchase required for the State. Considering the unwieldiness in the purchase and stores management, Government were requested to conduct a system study for streamlining the store management of the department. Accordingly a detailed work study was conducted by P & ARD and based on the recommendation in the P & ARD report, the Regional Store was put under the charge of three storekeepers. Similarly the Main Store attached to the

office of the Controller of Stationery was also divided into two different sections entrusting each store under one storekeeper and the overall supervision is entrusted with one Chief Store Keeper. Similarly the Purchase Section was also bifurcated and the purchase management has been entrusted to two different sections. After the implementation of the P&ARD recommendations a total change of purchase and stores management has been felt. Moreover with the introduction of computers, purchase and accounting have become more easy and transparent. The inventory system has been fully computerised and the stock position of each item is now at the finger tips.

2.4 Similarly as per G. O. No. 96/97/H. Edn. dated 29-1-1997 the verification in all stores is done at the beginning of every financial year after stopping the transactions for a few days.

2.5 Regarding inflated indents it is reported that at present there are no inflated indent received from the Government Presses. The department is always vigilant on the indents placed by the Government Presses especially on the items which were reportedly indented by Government Presses without considering the actual requirement. In order to assess the actual requirement of printed materials of different Government departments, the Director of Printing has constituted a Committee for the actual assessment of requirement. The representatives of all major departments are members in the Committee. Similarly in all the purchases specifications are properly given in the tender notification and only ISI marked goods are purchased and supplied wherever they are available. Hence the explanation may kindly be accepted.

Recommendation

(Sl. No. 3, Para No. 24)

2.6 The Committee consider the purchase of colour cover paper 110 gsm as a typical example for the inflated assessment of requirement and wanted to know why the Department indented 349.690 tonnes and purchased 115.600 tonnes when there was a stock of 9.797 tonnes with the department and the annual issue during that period was only 13.814 tonnes. The person responsible for the inflated assessment which resulted in abundant stocking of article for long is answerable for the blocking up of Government money. The Committee therefore urge that the purchases should strictly be made in accordance with the provisions in Stores Purchase Manual and articles 121 to 123 of the Financial Code. The Committee desire to state that any more breach of instructions should be dealt with seriously in future.

Action Taken

2.7 This para refers to the purchase of different varieties of paper during the year 1991-92 to 1993-94. It may be noted that the excess purchase of certain varieties of paper was occurred due to the wrong indents placed by the Government Presses. As recommended in the report of the Committee the Director of Printing has been requested to explain the reason for the inflated assessments. It may kindly be noted that from 1993-94 onwards the Stationery Department has not been making purchase of any of the items in excess of the requirement. The forecasting of the materials is done in a scientific way applying the formula approved by Government as per G.O. (P) 13/95/SPD. dt. 22-12-1995 and also as per articles 121 to 123 of Kerala Financial Code. In fact for the last few years the department has been experiencing much difficulty for want of sufficient quantity of different varieties of paper such as colour printing paper, colour cover paper, Azurelaid paper etc, which were reportedly purchased in excess of requirement as per the Audit Para. Because of the close monitoring of the expenditure under different heads there were no abnormal variation between the allotted grant and expenditure under any of the head of account. In this regard the Director of Printing has reported that direction has been issued to the Sub Controlling Officers (Heads of Branch Presses) to assess the quantity of different varieties of paper as per actual requirements and strictly in accordance with rules before requisition is made. In future Annual Indent for the purchase of paper will be prepared and forwarded to the Controller of Stationery only after assessing the actual requirements.

Recommendations

(Sl. No. 4, Para No. 25)

2.8 The Committee observed that by accepting the substandard letter press ink from M/S. Haryana Chemicals, New Delhi the Department suffered a loss of Rs. 1.24 lakhs. It was further noticed that the firm which secured orders by producing samples of good quality items and supplied substandard ink was left scot-free due to the inaction of the Department. The Committee urge that the department should initiate action against the firm for cheating since the consignment, did not conform to the required specifications and the loss sustained on this account shall be made good from them. Purchase of duplicating ink having ISI mark, by the Department also invites special attention. The Committee point out that, as per Article 77(1) of the Store Purchase Manual any article which does not conform to standard specification or to approved samples or which is different in any respect from those ordered for should not be accepted. The Committee further opine that the payment made prior to the

verification of quality of materials supplied was also contrary to the codal provisions and hence warrants stringent action against the delinquents. The department had not even taken steps to register a complaint with the Bureau of Indian Standards against the firm though it held ISI licence. The reluctance of Department Head in fixing responsibility on the officers mark his credibility and raises doubt about his intention. The Committee urge that while giving supply order the requisite quantity, quality and standard to be maintained shall be specified in the agreement itself in future in order to avoid ambiguity. The Committee feel that had the Department purchased goods bearing ISI mark, the licensee firm would have been forced to replace the defective stock free of cost. Further any dereliction on their part could have been brought to the notice of the Bureau of Indian Standards for further action. The Committee therefore firmly recommend that the department should take advantage of this facility and the purchases should invariably be made from the firms holding valid licences to use ISI mark on their products as prescribed in Article 131 of the Financial Code.

Action Taken

2.9 In this para the Committee have observed that the department has incurred a loss of Rs. 1.24 lakhs by accepting the substandard letter press ink supplied by M/S. Haryana Chemicals. As the defective ink was replaced by the firm and the quantity available with the department was fully utilised, no loss was sustained by Government in the purchase. The following illustration will clarify the position.

Quantity ordered	:	2500 kg.
Quantity supplied	:	2623 kg.
Quantity of substandard ink rejected	:	840 kg
Quantity replaced by the firm	:	840 kg

The loss of Rs. 1.24 lakh was arrived at by the audit in the following way.

Total quantity supplied	:	2623 kg.
Quantity replaced by the firm	:	840 kg
Quantity of ink for which recovery was effected	:	128 kg

2.10 According to the audit, the balance quantity of 1655 kg. (2623-968) printing ink was reportedly substandard and the cost of 1655 kg. amounting to Rs. 1.24 lakh was computed as loss. In fact the entire quantity of 1655 kg. of printing ink was satisfactorily utilised by the Government Presses for

their printing work. A quantity of 840 kg. ink alone was found defective and rejected quantity was replaced by the firm. The replaced quantity was also fully utilised. Hence there was no loss to Government. As recommended in the Report action will be initiated to blacklist the firm for the breach of contract.

2.11 Regarding the purchase of duplicating ink the observation of the Committee is that any article which does not conform to standard specification or to approved samples or which is different in any respect from those ordered for should not be accepted. It may kindly be noted that the supply order placed by the department was for duplicating ink with ISI marks. The duplicating ink supplied by the firm was also with ISI mark. However the supplies were accepted after making a random checking of the quality of the duplicating ink by taking copies after using few tubes of duplicating ink taken from the supplies. On a random checking and also on taking stencilled copies using the duplicating ink, the Storekeeper, who was the authorised officer to report whether the articles conform to the approved samples, had recommended to accept the duplicating ink based on the random checking conducted by him. It may kindly be noted that it is not practically possible to check the quality of each tube of duplicating ink as the ink tube once opened has to be utilised within a few days, otherwise the ink will become dry and useless. In case the entire 9000 tubes were opened for checking the quality, the entire quantity would have become useless. The payment of the items was made after accepting the material based on the report of the Storekeeper as per the codal provisions. Out of 9000 tubes supplied by the firm only 3768 tubes duplicating ink were reported as substandard by the customer departments. The entire cost of the substandard materials amounting to Rs. 66226 was recovered from the firm. So no loss was sustained to Government. It may kindly be noted that immediately on getting information regarding the poor quality of the duplicating ink a report was sent to the Director, Bureau of Indian Standards, Thiruvananthapuram as per letter No. B2. 8251/92/Sty. dated 4-9-1992. But no action was taken by the Bureau of Indian Standards against the firm.

Recommendation

(Sl. No. 5, Para No. 26)

2.12 The Committee should be informed whether the R.R. Proceedings initiated against M/s. Crown Stationery, Bombay for the recovery of Rs. 1.74 lakhs against the supply of defective typewriter ribbons had materialised, and if not, the present position of the case may be informed to the Committee.

Action Taken

2.13 Revenue Recovery Proceedings were initiated against M/s. Crown Stationery, Bombay for the recovery of Rs.1.74 lakhs as per letter No. B3. 16174/90 dt. 26-3-1992. The District Collector, Thiruvananthapuram had taken up the matter with the District Collector, Bombay as per his letter No. E4.29622 dated 5-5-1992. Since there was no reply from the District Collector a D.O. letter was sent to the Collector on 12-8-2000 by Controller of Stationery. The District Collector, Thiruvananthapuram in his Lr. No. R3. 2000/L.Dis. dated 2-12-2000 has requested the Controller of Stationery to contact the District Collector, Thane in the matter. Accordingly the District Collector, Thane was addressed on 10-1-2001 and was reminded on 16-3-2001.

Recommendation

(Sl. No. 6, Para No. 27)

2.14 The Committee were astonished to see that 16,547 reams of typing paper procured during 1979-82 was damaged due to the leaks in the roof of the rented godown. The loss sustained on this account was Rs. 2.08 lakhs. The Committee observe that this is a case of sheer negligence. There is failure on the part of department in inspecting all the perishable stores once in a half year to ensure that the stores are kept properly safe. It is also evident that the Department had not effected periodical physical verification of the stock as stipulated in Article 153-156 of the Financial Code, during 1979-82. Had it been done, the damages could have been detected in time and loss to the tune of Rs.2.08 lakhs could have been avoided. The Committee therefore desires to know how Mr. J. Dobery, then Storekeeper who had been charge sheeted after vigilance enquiry was left scot-free even after making such a huge loss to Government.

Action Taken

2.15 Sri. Dobery who was responsible for the improper storage of the paper was charge sheeted by Government. But as per Government letter No. 18271/H2/93/H.Edn. dated 26-3-1994 disciplinary action against Sri. Dobery was dropped by Government. An amount of Rs. 2,91,477(Rupees two lakhs ninety one thousand four hundred and seventy seven only) was written off as per the orders in G.O. (Rt) 356/01/H.Edn. dated 16.2.2001.

Further Recommendation

2.16 The Committee noted that the disciplinary action against Sri. Dobery, who was charge sheeted for the improper storage of paper was dropped without citing any reasons. The Committee wants to know the reasons to drop the action.

Additional Information

2.17 Government vide G.O. (Rt) No. 356/01/H.Edn., dated, 16-2-2001, decided to write off the discrepancies against Sri. Dobery and thus dropped the action against him. Government have come to the above decision based on the following facts:

2.18 As per the procedure when the excess and deficient stock was readjusted and liability redetermined, it was found that Sri. Dobery, had made a liability of Rs. 2,91,477.

2.19 The enquiry report has stated that there was no convincing and conclusive evidence of proof to consider that Sri. Dobery had made huge loss to Government stores and on the contrary the excess/deficiency was due to unscientific system prevailed in the maintenance of stock register. Moreover, Stationery Controller recommended that as in the case of Sri. K. R. Karunakaran Nair and Ananthakrishnan Nair, who were exempted from liabilities earlier, the loss of Rs. 2,91,477 made to the Government by Sri. Dobery may also be written off. It often happens that when Storekeepers are changed, the liabilities on stock verification cannot be established as the personal liabilities of Storekeeper. In these circumstances, the liabilities made by Sri. Dobery were recommended to be written off. The matter was placed before Council of Ministers and Government vide G.O. (Rt.) 356/04/H.Edn. dated 16-2-2001 accorded sanction to write off the amount being the liability against Sri. Dobery from Government accounts. The Controller of Stationery was also directed to take adequate measures to avoid recurrence of such loss of goods in future.

Recommendation

(Sl. No. 7, Para No. 28)

2.20 The Committee wants to know whether the entire loss of Rs. 44,866 suffered by the department through the shortage in the supply of straw boards from M/s. Sunrise Paper and Board Mills, Haryana, had been refunded. If not the Committee may be informed of the present position of this deal.

Action Taken

2.21 It is informed that the entire loss of Rs. 44,866 was recovered from M/s. Sunrise Paper and Board Mills.

Recommendation

(Sl. No. 8, Para No. 29)

2.22 The Committee would like to be informed whether the quantity of the waste paper issued in excess to the hand made paper units from the Government Presses had been adjusted fully, from the issues made from 1990-91 onwards.

Action Taken

2.23 The excess waste paper supplied to various hand made paper units were adjusted against the later supplies except in the case of one unit viz. Chengallur Industrial Society. An amount of Rs. 1511 is due from the Society and the Society has been requested by Controller of Stationery to remit the amount.

Recommendation

(Sl. No. 9, Para No. 30)

2.24 The Committee find that the failure on the part of the department to dispose of damaged and unserviceable items in accordance with the procedure prescribed in Kerala Financial Code (Articles 154-157) resulted in huge accumulation of articles leading to further deterioration in their value thereby causing loss to Government. The Committee urge that any item written off as unserviceable should be disposed of at the earliest in accordance with the rules stipulated in Kerala Financial Code, so as to avoid further deterioration and to fetch maximum amount out of it.

Action Taken

2.25 At present, timely action is taken for the disposal of old and unserviceable articles.

Recommendation

(Sl. No. 10, Para No. 31)

2.26 The Committee would like to be informed whether the amount of Rs. 55,554 has since been recovered from Mr. V. Kumar against whom R.R. Proceedings had been initiated by the Department.

Action Taken

2.27 The amount of Rs. 55,554 was already recovered from Sri.V. Kumar, Waste Paper Contractor.

Recommendation

(Sl. No. II, Para No. 32)

2.28 The Committee observe that shortage of stock, worth Rs. 82.34 lakhs detected on physical verification of stock, held in November 1989, on the eve of retirement of one storekeeper was not made good from the officer responsible even after the lapse of ten years. The Committee deplore the slackness in initiating action against the delinquent officer, and opined that the final out-come of the action initiated against him should be reported to the Committee.

Action Taken

2.29 As per G.O. (Rt) No. 610/97/H.Edn. dt. 22-5-1997 the loss amount of Rs. 2,95,530 found short during the handing over of charge was written off (copy of G.O. attached as Appendix II).

2.30 As per memo of charge issued to Shri. G. Ananthkrishnan Nair, (former Storekeeper) No. IAW2/695/93 dt. 27-2-1993 the amount due to shortage of articles was computed as Rs. 82.34 lakhs and excess as Rs. 68.11 lakhs. In his explanation he denied the charges levelled against him and requested to recheck the accounts by employing competent staff in his presence. Accordingly then the Deputy Controller of (Stores) Smt. A. P. Rukhia Beevi was appointed as enquiry officer to conduct detailed enquiry on the accounts in the presence of Shri G. Ananthkrishnan Nair as per Order No. IAW2/695/93 dt. 7-7-1993. The enquiry report was submitted by enquiry officer on 5-6-1995. As per the report the discrepancies in the stores accounting was found not due to the negligence on the part of the Store Keeper. It was also reported that the variations were mainly due to the huge volume of transactions made in the Stores during the tenure of the Store Keeper. As per the variation statement submitted along with enquiry report so many items were found accounted wrongly due to the similarity in the name and specification of the items. So the enquiry officer had recommended to adjust the shortage of items against the excess found. According to the enquiry officer the actual loss sustained to Government without proper explanation was only 2.96 lakhs.

2.31 So as per Lr. No. E2.10388/95 dated 31-10-1995 Government were requested to write off the amount of Rs. 2,95,530. After getting certain clarifications from the department, the Government in G.O. (Rt.) 610/97/H. Edn. dt. 22-5-1997 had written off the loss amount off from the government accounts.

Recommendation

(Sl. No. 12, Para No. 33)

2.32 The Committee hope that the action initiated for the regular physical verification of stocks in Chief Store, Regional Stores and District Stores during the beginning of every financial year by suspending the transactions for 5, 3 and 2 days respectively will surely avoid such alarming situation in future. The Committee desire to know the period upto which physical verification of stores have been completed in all the stores attached to the department and whether any action had been taken to fix the minimum, maximum and ordinary levels of various items of stationery to be stored at the Central Stores and in the Units.

Action Taken

2.33 A complete physical verification of the stock is conducted in all the stores every year as stipulated in G.O. (RT) 96/97/H.Edn. dt. 29-1-1997. So the annual stock verification process is upto date in the department. The question of fixing up of maximum and minimum level of various items of stationery was taken up by the Controller of Stationery with Government as per letter No. 14486/C3/97/Sty. dt. 11-12-1997. The Controller of Stationery was informed by Government that a decision in the matter would be taken when amendments to Store Purchase Manual are issued. Later in a meeting held it was decided that the stock required for 45 days need be kept as buffer stock in lieu of 90 days' stock.

Thiruvananthapuram,
17th March, 2008.

ARYADAN MUHAMMED,
Chairman,
Committee on Public Accounts.

APPENDIX I

SUMMARY OF MAIN CONCLUSIONS/RECOMMENDATIONS

<i>Sl. No.</i>	<i>Para No.</i>	<i>Department Concerned</i>	<i>Conclusions/ Recommendations</i>
(1)	(2)	(3)	(4)
1.	1.6	Store Purchase Department	The present position shall be intimated and revised copy of the Stores Purchase Manual furnished to the Committee as soon as it is revised.

APPENDIX II

GOVERNMENT OF KERALA

Abstract

STATIONERY DEPARTMENT—DISCREPANCIES IN PHYSICAL VERIFICATION OF STOCK FOUND AT THE TIME OF HANDING OVER CHARGE OF SHRI G. ANANTHAKRISHNAN NAIR, FORMER STORE KEEPER—WRITTEN OFF—ORDERS ISSUED.

HIGHER EDUCATION (H) DEPARTMENT

G.O. (Rt.) No. 610/97/H.Edn.

Dated, Thiruvananthapuram, 22-5-1997.

Read : 1. Letter No. E2. 10388/95 dt. 31-10-95, 8-4-1996 and 10-9-1996 from the Controller of Stationery, Thiruvananthapuram.

ORDER

It was reported by the Controller of Stationery that there were discrepancies in the accounts of Stores of the Stationery Department on physical verification of stock at the time of handing over charge of Sri G. Ananthakrishnan Nair store keeper, Stationery Department to his successor Shri J. Debri. Disciplinary action was initiated against Shri. G. Ananthakrishnan Nair and Smt. A. P. Rukhia Beevi, Deputy Controller (Stores) was appointed as enquiry authority and the Internal Audit Wing of the Stationery Department was entrusted to inspect the accounts.

The enquiry authority has found that there was no convincing and conclusive evidence to prove that Shri G. Ananthakrishnan Nair has caused the loss to Government. The reasons for the discrepancies is due to the unscientific method in keeping the accounts of stores and the Controller of Stationery has requested to write off the loss amount.

Government have examined the matter in detail and are pleased to order that the loss amount of Rs. 2,95,530 (Rupees two lakhs ninety five thousand five

hundred and thirty only) found during handing over charge by Shri G. Ananthakrishnan Nair will be written off Government accounts. Adequate measures will be taken to avoid such loss to Government in future.

By Order of the Governor,

N. Chandrasekharan Nair,
Principal Secretary to Government.

To,

The Controller of Stationery, Thiruvananthapuram.

The Accountant General, A&E/Audit, Kerala, Thiruvananthapuram

(This order issued with the concurrence of Finance Department)

The Finance Department (vide U.O. No. 73388/Edn.C2/97/Fin.
dt. 17-3-1997).

The General Admn. (SC) Dept.