As a part of our pursuit towards excellence in training in the area of “Audit of Fraud, Fraud Detection Techniques and Forensic Audit”, we bring out series of cases of frauds reported in the audit reports of Comptroller and Auditor General of India, as case studies. Simultaneously, we also endeavor to consolidate the approach and methodology followed by fraudsters in committing them as well as the manner in which they were prevented/detected.

This case study “Misappropriation of Government Money in education institution” has been prepared based on the material reported under para 4.1.1 of the report of the Comptroller and Auditor General of India for the year ended March 2003 (Civil) Government of Kerala.

I take this opportunity to extend my sincere thanks to Shri S. Nagalsamy, Principal Accountant General (Audit), Kerala who made us available all the relevant documents of the case whenever requested for. I am also thankful to him for arranging for validation of the facts reported and conclusions drawn in the case study.

I commend the efforts of Shri P.P.Ghare Sr. Accounts Officer/Core Faculty in preparing this case study on the lines directed from time to time.

I hope that the readers would benefit from this. Their suggestions, if any, would help us in future such attempts.

RTI, Nagpur
March, 2009

Sadu Israel
Principal Director
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<th>Page No.</th>
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</tr>
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<td>5</td>
</tr>
<tr>
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<td>12</td>
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<td>14</td>
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<td>20</td>
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<td>21</td>
</tr>
<tr>
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<td>22</td>
</tr>
</tbody>
</table>
Misappropriation of Government Money

1 Background-

Audit of Government High School, Vaniyambalam in Malappuram district of Kerala revealed misappropriation of Rs. 2.98 lakh. It was found that recoveries on account of General Provident Fund advances of 43 teachers in 32 establishment actually made in original pay bills presented in treasury were found to be less than those shown in the office copies of pay bills. The amount thus drawn in excess from treasury was shown as disbursed in the cash book but was not disbursed to the concerned teachers as per acquittance rolls.

2 Fraud Environment-

As per the provisions of Kerala Treasury Code it is imperative on the part of Drawing and Disbursing officer to compare entries in original bill with the entries in office copies for cross checking of GPF advance recoveries with GPF register, and other recoveries. However, the Drawing and Disbursing Officer of Government High School Vaniyambalam in Malappuram district was not checking the totals of each column of office copy of pay bill every month as per the requirement which facilitated the fraudsters in taking the advantage of non observance of codal provisions prescribed before and after passing pay bills.

3 Opportunity to Prevent Fraud-

The following preventive controls could have avoided the occurrence of this fraud.

a) DDO’s checking of vertical and horizontal totals of each column of office copy of pay bill.

b) Cross checking of the totals with the amount of recovery shown in respective recovery schedules of GPF, recovery of taxes etc.

c) Agreement between the amounts indicated in the office copy of pay bills and schedules with fair copy of pay bill and recovery schedules.

d) Checking the net and gross amounts with the amounts shown in Treasury bill book.

e) Checking the amounts actually disbursed from acquittance with that shown in cash book.

f) Posting of the register of recoveries on the basis of schedules.

g) Squaring of totals in pay bills.

h) Agreement of amounts disbursed in acquittance with amount in cash book.
4. Act of Fraud

4.1 The Drawing and Disbursing Officer of Government High School Vaniyambalam in Malappuram district did not check the totals of each column of office copy of pay bill every month. Thus fraudsters took advantage of non observance of codal provisions prescribed before and after passing pay bills. Amount of recovery of GPF advance was shown less in fair copies of pay bills keeping total identical as in office copy and had drawn excess amount in 32 establishment pay bills in respect of 43 teachers between October 2001 and April 2003 and misappropriated Rs.2.98 lakh.

The key processes and controls loss sight thereof are indicated in the chart.

5 Opportunity to detect and proving fraud-

Red flag indicators

5.1 Audit party of Office of the Accountant General (Audit) Kerala Branch Trichur conducted the audit of accounts and registers of Government High School Vaniyambalam and noticed discrepancy in totals of office copies of pay bills and original pay bills in respect of recovery of GPF advances.

Follow Up on Red flag-

5.2 Acting on this red flag the records such as office copies of paybills, original paybills, register of recoveries of GPF advance, quittance rolls and cash book were obtained.

Audit examination & evidence gathering

A large number of irregularities, discrepancies and clear fraud indicators were detected and taken together gave a clear picture of the fraud and clear proof was also obtained.

5.3 The salary bills were drawn from the Nilambur sub treasury in paybills from November 2001 (salary bill for October 2001) to May 2003.

5.4 In 32 establishment salary bills were drawn in excess by showing less recovery of GPF advance in respect of 43 teachers.

5.5 The total amount of deduction of GPF advance in office copy and original pay bill was kept identical.

5.6 Though the total amounts drawn from the treasury were shown as paid in cashbook, actual payments made as per acqittance rolls were less than the amounts drawn from the treasury.

5.7 Audit had pointed out misappropriation of Rs.2.98 lakh by unearthing above modus operandi.

5.8 Government stated (November 2003) that the Director of Public Instructions and The Deputy Director of Education, Malappuram had directed to quantify the liability of accused
Each column of pay bill to be checked for ensuring arithmetical accuracy.

Agreement between amounts of recoveries shown in schedules agreed with totals shown in pay bill item wise.

Agreement between amounts disbursed shown in cash book with cash book.

Register of recovery should be posted from schedules of recovery.

Disbursement of correct amount to legally entitled person.

Posting of Register of recovery.

Submission of pay bills to treasury office for passing the bill accounting.

In AG office for Posting of GPF accounts from schedules.

GPF Annual statement.

Alert for change in rate of recovery in AG office.
6 Lessons learnt

6.1 The lapse on the part of Drawing and Disbursing Officer to observe the Treasury rules for checking the pay bills and relevant records render all preventive controls ineffective leading to perpetration of misappropriation of money.

6.2 The second level preventive control of checking arithmetical accuracy of pay bills in the Nilambur sub treasury also could have prevented fraud at initial stage. Therefore, it is essential to check horizontal and vertical totals of pay bills by cross checking it with schedules, respective registers of recoveries, acquittance and cashbook.

6.4 The institute is of the view that the sudden change in the rate of recovery and difference in totals of GPF schedule at the time of posting subscribers account in Accountant General (A&E) office Kerala might have gone unnoticed as regards missing/suspected debits.

7 Enclosures for reference-


7.2 Copy of the statement of GPF deduction found short for the period from pay bill 0/2001 to 4/2003.

7.3 Copy of pay bill in Form T.R. 51 for the month of December 2002.

7.4 Copy of Treasury bill book in Form T.R. 74 for December 2002

7.5 Copy of print out of GPF schedule attached to the bill no. 47/02-03

7.6 Copy of Acquittance roll for December 2002
Audit had been commenting since 1997-98 on the insufficiency of physical verification and timely action prescribed in the Manual. Periodicity of verification of stores by the SVUs was inadequate as they verified stores only twice in one division, twice in seventeen divisions and once in nine divisions during six years from 1996-02. A further scrutiny (January-March 2001) of the records of nine divisional offices revealed that the EEs had also not conducted verification of stores of the division under their control.

Physical verification of stock necessitated on allegation of unauthorised lifting and on transfer of custodians and verification of stock by SVUs revealed shortage of stores costing Rs 1.17 crore as detailed below:

Enquiry ordered (August 1999), following a complaint lodged by one of the trade unions about unauthorised lifting of galvanised iron pipes (cost: Rs 1.20 lakh) from the divisional store, Thiruvananthapuram revealed (August 2001) shortage of 661 items of stores costing Rs 87.78 lakh, lifting of stores under the cover of bogus/false indents/gate passes, manipulation of entries in the bin cards, non-reconciliation of figures in the PSLs, supervisory lapses on the part of divisional officers, etc.

Physical verification of stock (between March 1998 and December 2000) by the SVUs revealed shortage of stock costing Rs 28.83 lakh in four divisions. Though the person responsible for shortage of stores costing Rs 22.63 lakh out of Rs 28.83 lakh retired from service, KWA did not initiate any action to make good the loss.

Lapse on the part of KWA to ensure periodical physical verification of stores at divisional/SVU level as provided in the Manual, led to shortage/misappropriation of stores of Rs 1.17 crore.

The matter was referred to Government in July 2003; reply has not been received (December 2003).

4.2 WASTEFUL/INFRUCTUOUS EXPENDITURE

CULTURAL AFFAIRS DEPARTMENT

4.2.1 Infructuous expenditure on printing of ‘Loka Rashtrangal’

Printing encyclopaedia with factual errors and obsolete information resulted in infructuous expenditure of Rs 32.16 lakh.

The State Institute of Children’s Literature (SICL) decided (January 1982) to compile an encyclopaedia for children in ten volumes, the fifth volume being ‘Loka Rashtrangal’, planned to be published between January and June 1985 at an estimated cost of Rs 8 lakh. SICL entrusted (November 1990) the work of preparation of material for the book to an Assistant Editor of the Institute and entered (June 1991) into an agreement with St. Joseph’s Press, Thiruvananthapuram for printing the said book. Due to the delay in compiling the material, SICL could not hand over the manuscript to the press in time.

**Alappuzha : Rs 5.43 lakh, Thiruvalla : Rs 16.21 lakh, Thodupuzha : Rs 1.03 lakh and Thiruvananthapuram : Rs 6.16 lakh.**
CHAPTER IV
AUDIT OF TRANSACTIONS

Audit of transactions of the Departments of Government, their field formations as well as that of the autonomous bodies brought out several instances of ineffective management of resources and failures in the observance of the norms of regularity, propriety and economy. These have been presented in the succeeding paragraphs under broad objective heads.

4.1 MISTAPPORIZATION

4.1.1 Misappropriation of Government money

Non-observance of financial rules led to misappropriation of money.

Misappropriation of Government money in three institutions amounting to Rs 7.08 lakh was noticed during audit scrutiny as detailed below:

GENERAL EDUCATION DEPARTMENT

Scrutiny of the records of the accounts and registers of Government High School, Vaniyambalam in Malappuram district revealed (June 2003) misappropriation of Rs 2.98 lakh. In 32 establishment pay bills drawn from October 2001 to April 2003, recoveries on account of General Provident Fund (GPF) advances of 43 teachers actually made in the original bills presented in treasury were found to be less than those shown in the office copies of the pay bills, but the total of GPF deductions noted in the two bills was kept identical. The amount thus drawn in excess from treasury was shown as disbursed in the cash book but was not disbursed to the concerned teachers as per acquittance rolls.

The misappropriation was rendered possible due to failure to exercise the basic internal control checks as required in the Kerala Treasury Code (KTC) like comparing the entries of the original bills with the office copies, cross checking of GPF advance recoveries with GPF register, totalling of each column of the bills as well as acquittance rolls, etc.

Government stated (November 2003) that the Director of Public Instructions and the Deputy Director of Education, Malappuram had been directed to quantify the liability of the accused officers considering the loss towards interest for the GPF subscription and to recover the amount from them.

AGRICULTURE DEPARTMENT

According to the provisions of KTC at the end of each month, the head of the office is required to verify the cash balance in the cash book and record a signed and dated certificate to that effect. Physical verification of cash conducted at the instance of audit in two offices revealed shortage of cash as detailed below:
In the office of Deputy Director of Agriculture, Regional Agricultural Technology Training Centre, Malampuzha, physical verification of cash on 26 October 2002 revealed shortage of Rs 1.12 lakh. Apart from this, non-accountable cash of Rs 2225 received from treasury, totalling mistake of Rs 252, instances of unattested corrections, overwritings as also errors were noticed in the Cash Book, thereby making the total shortage of cash to Rs 1.15 lakh. At the instance of audit the department conducted a detailed investigation in May 2003 and found that the actual shortage of cash was Rs 2.03 lakh.

It was noticed that the Deputy Director who was the Head of Office and Drawing and Disbursing Officer (DDO) was transacting in cash as well as maintaining the Cash Book himself even though there were one Assistant Director and one Lower Division Clerk in that office. This was against the general financial principle that the writer of cash book should be distinct from the custodian of cash.

Government stated (November 2003) that the Deputy Director of Agriculture, who was responsible for the misappropriation was placed under suspension and the Assistant Director of Agriculture, Regional Agricultural Technology Training Centre, Malampuzha was directed to maintain the cash book.

**HEALTH AND FAMILY WELFARE DEPARTMENT**

In the District Hospital, Thirssur, physical verification of cash on 31 July 2003, with reference to the entries in the General Cash Book and Cash Book of Hospital Development Committee revealed shortage of Rs 2.07 lakh. The Lay Secretary and Treasurer of the District Hospital who was the DDO and custodian of cash made good the shortage of cash by remitting the amount on 2 August 2003 thereby admitting the temporary misappropriation of Government funds.

Thus misappropriations were facilitated due to internal control weaknesses in the respective departments.

The matter was referred to Government in September 2003; reply has not been received (December 2003).

**WATER RESOURCES DEPARTMENT**

4.1.2: Loss due to shortage/misappropriation of stores

Lapse on the part of Divisional Officers/Stock Verification Units led to loss of Rs 1.17 crore.

Accounts Manual of Kerala Water Authority (KWA) stipulates periodical physical verification of stores by the Stock Verification Units (SVUs) and by the Executive Engineer (EE) of the divisions concerned so as to cover all stores transactions in a financial year. Such verification aims at ensuring the correctness of postings and accounts of all transactions since last verification and comparing the physical balance with the entries in the Bin Cards and Priced Stores Ledgers (PSLs).
For information and necessary action:

This report, Director of Education

forwarded to

Copy of the letter together with a copy of the report

for Dy. Accountant General (Civil)

61

Yours faithfully,

accept of documents may kindly be acknowledged.

Letter to the official in accordance with the essential need for the purpose of completing the letter, in the enclosure herewith, so as to reach this office not later than your next letter.

I therefore request that you kindly forward the report on the interaction of the letter.

the period, 1-6-62 to 30-6-63

Sup: Inspection Report on the accounts of your office.

ST. Headmaster,

V. Ranganathan

Coll. Hg. & Dist.

The Headmaster
PART I

A. Introductory:

The local audit was conducted from 6.6.2003 to 12.6.2003.

The following officers were in charge of the school during the period covered in audit.

<table>
<thead>
<tr>
<th>Sl. No</th>
<th>Name</th>
<th>Period of Charge</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Sri. N. Padmaseethy, H.M</td>
<td>1.3.99 to 30.4.2003</td>
</tr>
<tr>
<td>2</td>
<td>Sri. K. Unnikrishnan (Asst. in full addl. charge)</td>
<td>1.5.03 to 6.6.03</td>
</tr>
</tbody>
</table>

The departmental inspection of the school was last conducted by D.D.R. Malappuram on 5.5.03 and 6.5.03 covering the period up to 31.5.2003.

PART II

A. Major Irregularities

1. Defalcation of Government money to the tune of Rs.2,98,280.00 in the Govt. High School, Vaniyambalam

Defalcation of Government money to the tune of Rs.2,98,280.00 in 32 salary bills was noticed during the audit of accounts and registers of the Govt. High School, Vaniyambalam for the period from 1.3.99 to 31.5.2003. The modus operandi of the defalcation was as follows:

The XXX salary bills were drawn from the Nilambur Sub Treasury in pay bills from November 2001 (Salary bill for October 2001) to May 2003.
The pay bills were drawn in a series of vouchers/cheques for the recovery of GPF advances. Though the total amounts drawn from the treasury were shown as paid in the cash book, the actual payments made as per the acquittance rolls were less than the amounts drawn from the treasury. The totals of the acquittance rolls were also seen manipulated to agree with the amounts drawn from the treasury.

The details of pay bills, amounts drawn from the treasury, amounts actually disbursed as per acquittance and the amounts seen to be defalcated are shown below:

<table>
<thead>
<tr>
<th>Sl.No</th>
<th>Pay Bill No. &amp; Date of encashment</th>
<th>Amount drawn from treasury actually to be paid as per treasury billbook</th>
<th>Amount actually paid as per acquittance</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>39/01-02 2,11,01</td>
<td>1,94,95</td>
<td>1,85,954</td>
</tr>
<tr>
<td>2</td>
<td>40/01-02 2-11-01</td>
<td>94,953</td>
<td>94,953</td>
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<td>3</td>
<td>51/01-02 19-12-01</td>
<td>2,37,844</td>
<td>1,37,844</td>
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<tr>
<td>4</td>
<td>52/01-02 19-12-01</td>
<td>1,03,376</td>
<td>1,03,376</td>
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<tr>
<td>5</td>
<td>56/01-02 2-2-02</td>
<td>1,74,505</td>
<td>1,81,505</td>
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<td>6</td>
<td>57/01-02</td>
<td>1,09,640</td>
<td>1,02,640</td>
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<tr>
<td>7</td>
<td>02/02-03 17-1-02</td>
<td>1,71,102</td>
<td>1,01,102</td>
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<td>8</td>
<td>03/02-03</td>
<td>62,234</td>
<td>62,234</td>
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<td>9</td>
<td>11/02-03 3-6-02</td>
<td>1,92,918</td>
<td>1,82,918</td>
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<td>10</td>
<td>12/02-03</td>
<td>1,15,482</td>
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<td>15</td>
<td>25/02-03 16-8-02</td>
<td>1,85,854</td>
<td>1,75,854</td>
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<tr>
<td>16</td>
<td>26/02-03</td>
<td>1,11,880</td>
<td>1,01,880</td>
</tr>
</tbody>
</table>
It is seen that neither the drawing and
disbursing officer had not exercised the preliminary
check of totalling the acquittance with reference to
pay bills. If the DDO had exercised necessary
checks prescribed at his/her levels, the manipulations
in the totals of the pay bills/acquittance with
rolls could have been detected earlier, and the
defalcation of Government money avoided.

The case of defalcation of Government money
may be brought to notice of higher authorities/
Government immediately and action taken to make good
the loss.

Progress in the matter may be intimated
to audit.
<table>
<thead>
<tr>
<th>No.</th>
<th>Name</th>
<th>Account No.</th>
<th>Bill No.</th>
<th>Date of Disbursement</th>
<th>Amount</th>
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<td>1</td>
<td>Lissy Abraham, M.</td>
<td>202342</td>
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<td>18-12-01</td>
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<td>2</td>
<td>P.G. Thankaraj, PD</td>
<td>234660</td>
<td>57/01-02</td>
<td>18-12-01</td>
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<tr>
<td>3</td>
<td>F.J. Nair, PTE</td>
<td>181664</td>
<td>3-02-02</td>
<td>20-02-01</td>
<td>1000</td>
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<td>4</td>
<td>K. Sarada, M.T.</td>
<td>187566</td>
<td>2-02-02</td>
<td>20-02-01</td>
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<td>5</td>
<td>Lucy Kurian, M.T.</td>
<td>212326</td>
<td>3-02-02</td>
<td>20-02-01</td>
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<td>6</td>
<td>Susanne Thomas, PD</td>
<td>231089</td>
<td>4-02-02</td>
<td>20-02-01</td>
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<td>7</td>
<td>T. Ramabai, M.T.</td>
<td>234894</td>
<td>5-02-02</td>
<td>20-02-01</td>
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<td>8</td>
<td>C. Sivakumar, M.T.</td>
<td>203547</td>
<td>6-02-02</td>
<td>20-02-01</td>
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<td>9</td>
<td>T. Babu, M.T.</td>
<td>178589</td>
<td>7-02-02</td>
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<td>10</td>
<td>S.P. Kurian, M.T.</td>
<td>167116</td>
<td>8-02-02</td>
<td>20-02-01</td>
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<td>11</td>
<td>K.K. Ramachandran, M.T.</td>
<td>172914</td>
<td>9-02-02</td>
<td>20-02-01</td>
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<td>12</td>
<td>Annamma George, M.T.</td>
<td>246875</td>
<td>10-02-02</td>
<td>20-02-01</td>
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<td>13</td>
<td>S. Girija Kumari, P.T.</td>
<td>230113</td>
<td>11-02-02</td>
<td>20-02-01</td>
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<td>14</td>
<td>L. Vinodkumar, M.T.</td>
<td>231462</td>
<td>12-02-02</td>
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<td>15</td>
<td>P. U. Shobhamani, P.T.</td>
<td>246117</td>
<td>13-02-02</td>
<td>20-02-01</td>
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<td>16</td>
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<td>14-02-02</td>
<td>20-02-01</td>
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<td>17</td>
<td>K.S. Sunil Kumar, P.T.</td>
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<td>15-02-02</td>
<td>20-02-01</td>
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<td>18</td>
<td>T.K. Munirath, M.T.</td>
<td>246217</td>
<td>16-02-02</td>
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<td>19</td>
<td>R. Damodaran, M.T.</td>
<td>231358</td>
<td>17-02-02</td>
<td>20-02-01</td>
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</table>

**Total**

- 4000
- 8000
- 12000
- 16000
- 20000
- 24000
- 28000
- 32000
- 36000
- 40000
**FORM T.R. 51**

**DETAILED PAYBILL OF PERMANENT / TEMPORARY ESTABLISHMENT OF THE**

**V. ANDY SUNDARAM**

**FOR THE MONTH OF DECEMBER 2002**

<table>
<thead>
<tr>
<th>Designation Post</th>
<th>Name of Incumbent</th>
<th>Period</th>
<th>Ra.</th>
<th>Amount</th>
</tr>
</thead>
</table>

**Head of Service**

- **Maj. Gen. Senthil**

**Major Head**

- **R.G. Sundaram**

**Minor and Sub-Head**

- **C.R. Sundaram (SCL) Schools**

**Details of pay of absences Refunded**

- **Established that the amount claimed in this bill has not been claimed and drawn previously.**

- **The amount claimed in this bill has been claimed and paid.**

**Debit**

- Expenditure

**Credit**

- Recoveries

**Note:**

- Expenditure

- Recoveries

**Signature:**

- Head Matter

**Ph:** 679 3322
Note: When the performance of a minimum tour is prescribed is a half year or full year, the certificate annexed to the bill for the claim relating to the second month after the expiry of the half year or full year will be furnished. Thus the certificate for the half-year ending 31st March will be due with the bill for may paid in June.

3. Certified that in respect of permanent travelling allowance claims drawn in previous months half year or full year, as the case may be, I have obtained the necessary journals and have satisfied myself the Government servants concerned made the requisite tours and that in cases where the requisite tours have not been made the necessary recoveries have been effected. The particulars made or yet to be made are furnished below.

<table>
<thead>
<tr>
<th>Serial No.</th>
<th>Name of the Government servant</th>
<th>Designation</th>
<th>Period for which prescribed leave has been taken</th>
<th>Minimum tour required</th>
<th>Amount recoverable</th>
<th>Amount of tour</th>
<th>Date of recovery</th>
<th>Remarks</th>
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</thead>
<tbody>
<tr>
<td>1</td>
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Contents received

Please adjust an amount Rs. 10465 (rupees Ten Thousand Four Hundred and Sixty Five Only) towards Lie of Station at by Schedule attached and said the balance amount Rs. 2000/- (rupees Two Hundred only) in Cash it Gm.

K. Madhavan Nair As. Clerk 6th Sarek before submitted in attached.

Head Master

Note: When the performance of a minimum tour is prescribed is a half year or full year, the certificate annexed to the bill for the claim relating to the second month after the expiry of the half year or full year will be furnished. Thus the certificate for the half-year ending 31st March will be due with the bill for may paid in June.

9. Certified that in the case of leave salary drawn in this bill on the basis of the accident allowance such pay is the substantive pay of the absentee within the meaning of the not under Rule 93 of Part II K.S.R. at the time of taking leave. This certificate is not necessary in the case of maternity leave.

10. Certified that an undertaking has been obtained and recorded in my office in the case of Government servants who have been granted commuted half-pay leave on medical certificate with reference to the proviso to clause (iii) of rule 34, part II K.S.R. to the effect that they will, in the event of retirement at the end of the leave or on extension of the leave, refunded by deduction from pension or in case the difference between the average pay and half average pay for the period of half-pay leave by which would not have been admissible had the proviso not been applied.

Station

Dated:...