

FOURTEENTH KERALA LEGISLATIVE ASSEMBLY

**COMMITTEE
ON
PUBLIC ACCOUNTS
(2019-2021)**

EIGHTY SECOND REPORT
(Presented on 21st January, 2021)



**SECRETARIAT OF THE KERALA LEGISLATURE
THIRUVANANTHAPURAM**

2021

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PUBLIC ACCOUNTS
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EIGHTY SECOND REPORT

on

**Action Taken by Government on the Recommendations
contained in the Seventieth Report of the
Committee on Public Accounts**

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COMMITTEE ON PUBLIC ACCOUNTS (2019-2021)

Composition

Chairman :

Shri V. D. Satheesan.

Members :

Smt. P. Aisha Potty

Shri P. K. Basheer

Shri James Mathew

Shri K. Kunhiraman

Shri Mathew T. Thomas

Shri A. Pradeepkumar

Shri Mullakkara Retnakaran

Shri Roshy Augustine

Shri Saji Cherian

Shri V. S. Sivakumar.

Legislature Secretariat :

Shri S. V. Unnikrishnan Nair, Secretary

Smt. Manju Varghese, Joint Secretary

Shri R. Venugopal, Deputy Secretary.

INTRODUCTION

I, the Chairman, Committee on Public Accounts, having been authorised by the Committee to present this Report, on their behalf present the Eighty Second Report on Action Taken by Government on the Recommendations contained in the Seventieth Report of the Committee on Public Accounts (2006-2008)

The Committee considered and finalised this Report at the meeting held on 20th January, 2021.

Thiruvananthapuram,
20th January, 2021.

V. D. SATHEESAN,
Chairman,
Committee on Public Accounts.

REPORT

This Report deals with the Action Taken by Government on the recommendations contained in the 70th Report of the Committee on Public Accounts (2006-2008).

The 70th Report of the Committee on Public Accounts (2006-2008) was presented to the House on 17th December 2008 and it contained eleven recommendations relating to General Education and Finance Departments. Government was addressed to furnish the Statements of Action Taken on the recommendations contained in the Report on 1st January, 2009 and final reply was received on 26th February, 2014.

The Committee examined the Statements of Action Taken at its meetings held on 8-12-2010, 10-4-2012, 1-8-2012 and 23-7-2014. The Committee was not satisfied with the Action Taken by the Government and decided to pursue further on the recommendations contained in Paragraphs 10, 11 & 12. The Recommendations, reply furnished thereon and further recommendations of the Committee are included in Chapter I of this Report. The Committee decides not to pursue further actions on the remaining recommendations in the light of the replies furnished by the Government. These recommendations and Government replies are included in Chapter II of this Report.

Chapter I

Recommendations in respect of which Action Taken by Government are not satisfactory and which require reiteration.

GENERAL EDUCATION DEPARTMENT

Recommendation

(Sl.No.1, Para No.10)

The Committee expresses grave concern over the fact that the seven Principals of the Government Vocational Higher Secondary School, Mulakuzha in Alappuzha who were also the Drawing and Disbursing Officers (DDOs) during their respective tenure as Principals, had failed to exercise the required checks of the establishment bills

pertaining to the period from September 2000 to December 2003. This led to the drawal of Rs.10.19 lakhs in excess of the actual amount required for disbursement. It is quite surprising to note that the Deputy Director of Education (DDE), Alappuzha who had conducted the internal audit of the school in June 2001 and July 2003 had not detected the misdemeanours during his inspections. It is equally surprising to see that the Upper Division Clerk who was suspended in January 2004 in connection with the defalcation had committed the same offence in August 2000 also.

Action Taken

In view of the audit objection, the DPI has issued necessary instructions vide Circular No.K1/63588(1)/04/DPI dated 6-12-2004 to all the educational officers for strict compliance in which the Drawing & Disbursing Officers have been given strict directions to adhere to the rules regarding withdrawal of money from the Treasury applicable to the Departmental officers as contained in Rules 162 to 208 of KTC Vol.I. Directions have also been given to the DDOs to carefully scrutinize the office copy and fair copy of all the bills and ensure even arithmetical accuracy before passing the bills. They were also directed to check each acquittance roll by adding up the items, comparing the totals of the corresponding establishment bills and money received from the Treasury before attestation in the acquittance roll as a token of having checked the acquittance roll. Strict directions were also given not to entrust the responsibilities of handling cash to persons who stand punished for misappropriating Government money at least for a period of ten years since the occurrence of such incidents. Training courses for capacity building of Clerks, Superintendent and newly promoted HMs of General Education Department are being done. A copy of the circular issued by the DPI in this regard following the direction from Government is enclosed herewith for ready reference. (Annexure)

Further Recommendation

1.3 The Committee comments that there is no reference in the Government reply regarding the recoupment of Rs.10.19 lakhs drawn in excess. The committee directs the Department to furnish the details of the recoupment of the amount drawn in excess.

Recommendation

(Sl.No.2, Para No.1)

1.4 The Committee finds no justification for confiding the obligation of handling cash to a person who had past record of defalcation of Government money. The very act of the department in reinstating the UDC against whom vigilance enquiry and disciplinary proceedings were being conducted simultaneously could not be excused at any cost. The reply furnished by the department in this regard is a mere humbug. The Committee notices that no action has been taken to recover the money from the culprit even after the audit observation. The then Drawing and Disbursing Officers of the School (Principals) and the Deputy Director of Education, Alappuzha who did not find out this manipulation during the internal audit of the school are equally responsible for this robbery and they cannot be allowed to go scot-free. Hence the Committee requires the department to fix equal responsibility against all the Officers who were involved in the whole affair, especially the DDE, DDOs and the UDC and to take action to recover the amount from them. In addition, departmental disciplinary action should also be taken against all the delinquents.

Action Taken

1.5 On the basis of the enquiry report, Departmental disciplinary action against the delinquent official Shri. K. Muraleedharan, UDC was finalized as per rules and the following penalties were ordered as per order No.A3/2305/04 dated 5-5-2005 of the Administrative Assistant of the DDE, Alappuzha.

(i) He was permanently reverted to the cadre of LDC in the scale of pay of Rs.3050-5230.

(ii) He shall be re-admitted to duty only after refund of the misappropriated amount of Rs.10,23,935.

1.6 But the said order could not be implemented because the Director, V&ACB as per his letter No.E4/(VE.23/04)33734/04, dated 25-6-05 directed to stop the department enquiry as the Vigilance enquiry and disciplinary proceedings may not be conducted simultaneously.

1.7 Later the suspension against Shri. K. Muraleedharan UDC, was revoked by the DPI, Thiruvananthapuram and he was posted as LDC in GHS, Kunnakkavu, Perinthalmanna in Malappuram District.

1.8 The DPI has reported that the relevant files are under the custody of Vigilance Department and that direction has already been given to the DDE, Alappuzha to fix liability against the concerned officers responsible for the misappropriation of Government money.

Further Recommendation

1.9 The Committee views the re-instatement into service of the UDC who was found guilty without realising the misappropriated amount of Rs.10,23,935 from him as a serious lapse on the part of the department and recommends to realize the amount immediately.

Action Taken

1.10 The Committee on Public Accounts (2008-2011), on verification of statement of Action Taken Report sent to them earlier recommended to realise loss sustained to Government from Shri. K. Muraleedharan immediately.

1.11 Now the Vigilance Department has informed that the Vigilance enquiry against this case was completed and forward the report for necessary action. In the report, it is recommended to prosecute the A1 (Shri. K. Muraleedharan) and to recover the loss sustained to Government from him. The Director of Public Instruction has been directed to obtain the prosecution sanction from the Vigilance Department and to recover the amount of loss sustained to Government from him vide letter No.20758/C1/11/G.Edn. Dated 29-11-2011.

Further Recommendation

1.12 The Committee urges the Department to furnish the details of the recovery of the amount from the delinquent and the present status of the prosecution proceedings against the accused.

FINANCE DEPARTMENT**Recommendation**

(Sl.No.3, Para No. 12)

1.13 The Committee regrets to note that Finance Department do not act scrupulously in those matters involving financial mismanagement and manipulations. It is also deplorable that the witness who appeared on behalf of the Finance Department during the meeting of the Committee failed to offer any information regarding the Action Taken by the inspection wing of the department against the DDOs. The action of Finance Department is highly irresponsible in such matters.

Action Taken

1.14 Finance Inspection Wing conducted an enquiry in the GVHSS, Mulakuzha during January 2005 and forwarded an inspection report to Administrative Department to take Disciplinary action and to recover an amount of Rs.10,23,935 with 12% interest. General Education Department vide their communication No.35683/C1/05/G1 Edn. Dated 28-4-2008 reported that all actions against the delinquent officer (Shri. K. Muraleedharan, UDC) has been stopped on recommendation of Vigilance Department and the Vigilance Department had been requested to complete the enquiry.

Finance Department has taken all possible action in this regard. The prime accused Shri. K. Muraleedharan, UDC, GVHSS Mulakuzha has been recommended for prosecution U/S 13(1)(c) & (d) read with 13(2) of PC Act. Further action has to be taken by the General Education Department.

GENERAL EDUCATION DEPARTMENT**Further Recommendation**

1.15 The Committee directs that General Education Department should take initiative to expedite the Vigilance enquiry and further action according to the enquiry report.

Chapter II

2.1 Recommendations which the Committee do not desire to pursue in the light of the replies furnished by the Government.

GENERAL EDUCATION DEPARTMENT

Recommendation

(Sl.No. 4, Para No.18)

2.2 The Committee is not at all pleased at the way in which the department had approached the Central Government aided programme. The funds sanctioned had been deposited in the T.P. Account of the Kerala State Audio Visual and Reprographic Centre (KSAVRC), the implementing agency instead of depositing it in the account of the Head of the Department which enabled the Commissioner, Employees Provident Fund, Thiruvananthapuram to adjust the amount towards dues payable by KSAVRC. The Project could not be implemented in a full fledged manner due to the severe financial crisis of KSAVRC. The future of 700 students studying in 22 schools were affected by the carelessness and ineptitude of the department and they were forced to study printing technology course without even getting a glimpse of the printing machine. Hence the Committee implores the department to start printing technology course in a full fledged manner in all the 22 schools and recommends that Non-Plan fund should be utilised for the purpose if the department is short of sufficient plan fund.

Action Taken

2.3 The proposal for Modernization of Printing Technology Laboratory was included in the Annual Plan proposal 2009-2010 under the Additional Central Assistance. Based on the proposal submitted by the Director, Vocational Higher Secondary Education as per the G.O.(Rt) No.1746/10/G.Edn. Dated 23-4-2013 Administrative Sanction was accorded for the purchase of 13 HMT Printing Machines at a total cost of Rs.2 Crores. But the purchase could not be effected due to the price variation on account of exclusion of sales tax from the price of the machine. Hence as per the G.O.(Rt.) No.1729/11/G.Edn. Dated 9-5-2011 revised Administrative Sanction was accorded for the purchase of 13 HMT Printing

Machine at a total cost of Rs.2,84,00,000. Subsequently the proposal was placed before the Departmental Purchase Committee and on the basis of the decision taken by DPC meeting held on 1-12-2011 sanction was accorded for the purchase of 13 Single Colour sheetfed offset printing machine from M/s. HMT Ltd at an amount of Rs.2,39,54,866 @ Rs.18,42,682 x 13 = 2,39,54,866. But the purchase could not be effected since M/s.HMT Ltd have no valid rate contract for supplying articles for Government purchases. Hence the matter was again reconsidered by Government and as per the G.O. (Rt) No.4601/12/G.Edn. dated 28-9-2012 special sanction was accorded for purchasing 13 printing machines with all standard accessories and electrical equipments worth Rs.2,39,54,866 from M/s.HMT.

2.4 Meanwhile, the Director, VHSE reported that M/s.HMT Ltd conveyed to him that the production cost of machines has increased due to steep increase in the raw material price and the company is not in a position to supply the machines at the old rate quoted rate of Rs.18,42,682 per machine and hence M/s.HMT have revised the price as Rs.21,54,626 per machine. Accordingly as per the G.O.(Rt.) No.2802/13/G.Edn. Dated 6-7-2013 revised Administrative Sanction has been issued to purchase 13 single colour sheetfed offset printing machine model SOM 125G at the revised rate of Rs.21,54,626 per machine.

2.5 The Director, Vocational Higher Secondary Education has now reported that supply order for purchasing 13 HMT Single Offset Printing Machines Model SOM 125G has been issued to the company and the scheme is implemented in the following schools as the subject Printing Technology is being taught only in the following 13 Government Vocational Higher Secondary Schools in the State.

1. Govt. V.H.S. School (Deaf) Jagathy, Thiruvananthapuram.
2. Govt. V.H.S. School, Muttara, Kollam
3. Govt. V.H.S. School, Puramattom, Pathanamthitta
4. Govt. V.H.S. School, Mangayil Maradu, Ernakulam
5. Govt. V.H.S. School, Maneed, Ernakulam

6. Govt. V.H.S. School, Nattakom, Kottayam
7. Govt. V.H.S. School THS, Pampady, Kottayam
8. Govt. V.H.S. School for Boys, Kunnankulam, Thrissur
9. Govt. V.H.S. School, Wadakkanchery, Thrissur
10. Govt. V.H.S. School, Santhipuram, Thrissur
11. Govt. V.H.S. School, Chelari, Malappuram
12. Govt. V.H.S. School, Kalliassery, Kannur
13. Govt. V.H.S. School, Orkatteri, Kozhikode.

Recommendation

(Sl.No.5, Para No.47)

2.6 The Committee finds that eventhough the Sarva Shiksha Abhiyan (SSA) Programme was launched by Government of India (GoI) in November 2000, it was implemented in the state only in the year 2002-03. The delay in implementing the programme in the state was attributed to the delay in merging the then existed District Primary Education Programme (DPEP) with SSA.

Action Taken

2.7 It is a fact that the SSA Programme was launched by Government of India in November 2000 and the pre-project activities connected with SSA were in progress and the perspective plan was forwarded and activities was also continued till the winding up of the then existed DPEP.

FINANCE DEPARTMENT

Recommendation

(Sl.No.6, Para No.48)

2.8 The Committee notes that the funds provided by GoI during the Tenth Plan Period was not utilised for achieving the objectives of the programme, due to the inordinate delay in releasing the matching State share. The Committee also notes that Rs.10.08 crore released by GoI to State Government in March 2002

was made available to the State Implementation Society (SIS) only in December 2002, after a delay of eight months. The Committee suspects that Finance Department might have kept the amount in the treasury and diverted the same for other purposes. SIS could not implement any programme approved by the Project Approval Board in 2002 due to scarcity of funds. The Committee opines that Finance Department has acted against the interest of the State and this cannot be tolerated at any cost. The Committee insists to know the reason for the delay of eight months in making available the funds to SIS. The Committee also directs the Finance Department to take immediate steps to make sure that the State's share of SSA is released within the stipulated time to SIS in future.

Action Taken

2.9 The proposal of the Administrative Department for the release of Central Fund received towards SSA along with State share from the budget provision was forwarded to Finance Department for concurrence on 22-4-2002. The Finance Department as per their remarks dated 16-5-2002 agreed to release the same from the budget provision of Rs.13.94 crores under the head of account '2202-80-800-74-(P)' during 2002-03. Consequent on this, Administrative Department issued Government Order dated 21-5-2002 releasing the entire budget provision of Rs.13.94 crores considering corresponding State share also. The possible delay of release of fund was due to Ways & Means restrictions. At present there doesn't exist any delay, as the funds are transferred by e-mail to SIS account directly by Government of India. It is also assured that in future these kinds of programmes are not suffered due to Ways & Means restrictions.

GENERAL EDUCATION DEPARTMENT

Recommendation

(Sl.No. 6, Para No. 8)

2.10 The Committee notes that the funds provided by GoI during the Tenth Plan Period was not utilised for achieving the objectives of the programme, due to the inordinate delay in releasing the matching state share. The Committee also notes that Rs.10.08 crores released by GoI to State Government in March 2002 was made available to the State Implementation Society (SIS) only in

December 2002, after a delay of eight months. The Committee suspects that Finance Department might have kept the amount in the treasury and diverted the same for other purposes. SIS could not implement any programme approved by the Project Approval Board in 2002 due to scarcity of funds. The Committee opines that Finance Department has acted against the interest of the State and this cannot be tolerated at any cost. The Committee insists to know the reason for the delay of eight months in making available the funds to SIS. The Committee also directs the Finance Department to take immediate steps to make sure that the State's share of SSA is released within the stipulated time to SIS in future.

Action Taken

2.11 The proposal of the Administrative Department for the release of Central fund received towards SSA along with state share from the budget provision was forwarded to Finance Department for concurrence on 22-4-2002. The Finance Department as per their remarks dated 16-5-2002 agreed to release the same from the budget provision of Rs.13.94 crores under the head of account " 2202-80-800-74(P)" during 2002-03. Consequent on this, Administrative Department issued Government Order dated 21-5-2002 releasing the entire budget provision of Rs.13.94 crores considering corresponding state share also. But the fund was released to State Implementation Society (SIS) in December 2002 only. The possible delay of release of fund was due to ways & means restrictions. At present there doesn't exist any delay, as the funds are transferred by e-mail to SIS account directly by Government of India.

Recommendation

(Sl.No. 7, Para No.49)

2.12 The Committee is perturbed to find that in the State Project Office, Rs.26.17 lakh advanced to officers between September 2002 and March 2005 was pending settlement even in March 2006 in violation of the instructions in the Manual on Financial Management and Procurement which explicitly lays down that no personal advance should remain outstanding for more than one month. Eventhough the Principal Secretary, General Education Department had apprised

that all the pendencies pointed out by Audit has since been rectified, the Committee finds that no penal interest had been levied from the officers who had failed to submit adjustment claims in time. Hence the Committee recommends that penal interest should be recovered from the officers who had kept the money with them in violation of the extant provisions in this regard.

Action Taken

2.13 When the delay in settling the personal advances was noticed, the matter was considered very seriously and urgent Action Taken to realise the amount from the responsible Officers and penal interest also realised for the belated settlement cases. Such problems doesn't exist now.

Recommendation

(Sl.No. 8, Para No. 50)

2.14 The Committee understands that as per the SSA norms, the minimum strength of students required for running Multi Grade Learning Centres (MGLCs) for out of school children is ten and in the absence of the desired strength, several MGLCs were shut down in Kannur and Kottayam districts. The Committee perceives that it is practically difficult to achieve the required pupil strength in the tribal areas. Hence the Committee urges the General Education Department to make it certain that the MGLCs now functioning in those areas are not closed down for want of sufficient student strength and that special consideration should be given to tribal areas. The Committee also appeals to the Government to extend the alternative innovative education programme to children of migrant workers, destitute, vagabonds and also to children who are brought from outside the state for begging.

Action Taken

2.15 Action has been taken to relax the existing SSA norms for the smooth running of MGLCs. SSA Kerala is committed not to close down the MGLCs and to extend the Alternative Innovative Education Programme to children, including those who are brought from outside the State for begging as their livelihood.

Recommendation

(Sl.No.9, Para No.51)

2.16 The Committee notes that the State Implementation Society of SSA could not hand over all the civil works to the local self government institutions even in 2006 as stipulated in G.O.(Ms) No.41/2005. Since the share of the state government for the continuation of the programme will increase during the Eleventh Plan period, the Committee calls for urgent action by the General Education Department to monitor and complete all the pending civil works undertaken during the Tenth Plan period.

Action Taken

2.17 All major Civil works from 2005-06 onwards are transferred to the concerned Local Self Government as stipulated in G.O. (Ms) No.41/2005. Now only a few minor works are undertaken by the concerned District Project Offices with the help of Project Engineers at District level. Necessary directions have been issued to all District Project Officers to credit the utilized fund to SSA account on or before 31-10-2009 which was already sanctioned for the Civil works during the 10th plan period (2002-2007) to the LSGs and the construction works has not yet been started; whereas in the case of works already started, necessary steps will be taken to complete the works on or before 30-11-2009. However, all the pending civil works undertaken during the 10th Plan period have not been completed.

Recommendation

(Sl.No.10, Para No.52)

2.18 The Committee learns that though an outlay of Rs.1.16 crores was provided in the year 2002-03 for research and development activities, the expenditure incurred by all the districts during that year was only Rs.1.50 lakhs which is a clear indication of the lack of substantive research activities during the year. During the period 2003-2006 also, the expenditure on this account was only Rs.2.66 crores against the budget provision of Rs.5.55 crores. The Committee does not understand the rationale behind the heavy decline in

expenditure on this intervention, since allocation is made in the budget only after obtaining the proposals from the respective district committees. Hence, the Committee beseeches to take suitable steps to make sure that the amount sanctioned for this intervention is fully utilised for the purpose for which it is provided.

Action Taken

2.19 In the initial stages of implementation of SSA, qualified research personnel were not inducted. The expenditure amounted to Rs.1.50 lakhs against the outlay of Rs.8,682 lakhs. The expenditure for Research was less which was subsequently made good. During 2007-08, the expenditure under research was Rs.2.82 crores against the total outlay of Rs.159.56 crores. During the year 2008-09 onwards the following activities are undertaken by SSA under R&E.

- Evaluation tool preparation and its tryout has been decentralized to develop the capacity of teachers in setting term end evaluation tools.
- District-wise impact studies have been suggested and implemented.
- District-wise quality tracking-study to track the performance of students in term end evaluation and subsequent Panchayat BRC, District and State level seminars have been introduced.
- Major studies were outsourced.
- “ Each one launch one programme” is launched. All schools are insisted to undertake research based collaborative innovative activities. The study reports are to be disseminated at Panchayat BRC, District and State levels through “ Mikavu” or “ Excellence” programme.
- Research Advisory Committee has been reconstituted to identify major research areas and design the research procedure and the implementation strategies.
- Districts are insisted to launch all research based innovation activities under R&E and include in AWP&B.

Recommendation*(Sl.No.11, Para No.53)*

2.20 The Committee also urges the government to take suitable action to convene a meeting of the State Level Monitoring Committee. Active participation of MLAs should also be ensured at the meeting so that the implementation of SSA programme in the state can be assessed effectively. Action should also be taken to convene a meeting at the officers level to analyse whether the objectives of the programme has been achieved to its full extent in the state.

Action Taken

2.21 Government of Kerala have constituted Planning and Monitoring Committee at State level, District level, Panchayat level and School level. These Committees are monitoring the overall implementation of activities. The suggestions of Committee are fully taken up and mid term corrections effected.

Thiruvananthapuram,
20th January, 2021.

V. D. SATHEESAN,
Chairman,
Committee on Public Accounts.

APPENDIX

Summary of Main Conclusions/Recommendations

Sl. No.	Para No.	Department concerned	Conclusions / Recommendations
1	1.3	General Education	The Committee comments that there is no reference in the Government reply regarding the recoupment of Rs.10.19 lakhs drawn in excess. The committee directs the Department to furnish the details of the recoupment of the amount drawn in excess.
2	1.12	General Education	The Committee urges the Department to furnish the details of the recovery of the amount from the delinquent and the present status of the prosecution proceedings against the accused.
3	1.15	General Education	The Committee directs that General Education Department should take initiative to expedite the Vigilance enquiry and further action according to the enquiry report.

No.K1/63588(1)/04/DPI.

ANNEXURE

Office of the
Director of Public Instruction,
Thiruvananthapuram, dt. 6-12-2004.CIRCULAR

Sub:- General Education - Establishment - Defalcation
of Govt. money - revised instructions - issued

- Ref:- 1. Report (Civil) II/DP-02/04-05, dt. 26.4.04
of the Accountant General, Kerala (Audit).
2. Govt. letter No. 29535/C1/03/Gl.Edn, dt. 24.6.04.
3. This office circular even No. dt. 2.8.04.
4. This office circular even No. AW(SA)/68206/
04/DPI, dated 15.10.2004.

....

1. The Accountant General, Kerala in the course of audit of accounts and registers in a Govt. school detected defalcation of a sizeable amount, by inflating office copy of pay bills. The Accountant General observed that the alleged person responsible for the misappropriation of Govt. money was involved in a similar case of defalcation of money earlier and was one who got punished for the same in a former occasion. In this context, Accountant General has suggested that, persons who have been punished for misappropriation of Govt. money before should not be entrusted with responsibilities of handling cash at least for a specific period.

2. Accordingly, all concerned are instructed to adhere to the following instructions in continuation of this office circulars cited above, for strict compliance:

1. Rules regarding the withdrawal of money from Treasury, applicable to Departmental Officers are contained in Rule 162 to 20B of KFC Vol.1. All the Drawing and Disbursing Officers have to strictly adhere to these rules while preparing the bills and getting it encashed from the Treasury.
2. The Drawing and Disbursing Officers should carefully scrutinize the office copy and fair copy of all the bills and ensure arithmetical accuracy in both of them before putting his signature in the bill.

3. The Drawing and Disbursing Officers should check each acquittance roll, by adding up the items, comparing the totals of the corresponding establishment bills and money received from the Treasury before putting his signature in the acquittance roll in token of having checked the same.
4. Persons who stand punished in the cases of misappropriation of Government money earlier should not be entrusted with the responsibilities of handling cash at least for a period of ten years since the occurrence of such an incident.
5. The above instructions should be conveyed to all Headmasters for Strict compliance.

Violation of the above instructions will be viewed very seriously and stringent disciplinary action initiated against the delinquent officers.

Sd/-

A. AJITHKUMAR, I.A.S.,

Director of Public Instruction.

To "

All Deputy Directors of Education.

All District Educational Officers.

All Assistant Educational Officers.

Copy to: C.A. to DPI/ ADPI (General & Academic),
Senior A.O., Sr. F.O., Accounts Officer (Audit).

// Approved for issue //

N. S. S.
Superintendent.