

Misappropriation of Government money
Procedure to be followed immediately
on detection of the cases.

GOVERNMENT OF MAHARASHTRA
Finance Department.

Circular No. MIs 1081/1284/CR 150/81/ADM-11.
Mantralaya, Bombay-400 032, Dated 30th December 1981.

- READ:-
- (i) Government Resolution, Finance Department, No. P-259/621/68-VII, dated the 30th May 1969.
 - (ii) Government Addendum, Finance Department, No. MIs 1078/CR 392/ADM-11, dated the 18th June 1980.

CIRCULAR :- Instructions regarding submission of Reports pertaining to misappropriation of Government money/property have been issued under Government Circular, Finance Department, No. P-259/621/68-VII, dated the 30th May 1969, read with Government Addendum, No. MIs 1078/CR 392/ADM-11, dated the 18th June 1980, referred to in the preamble. In spite of these instructions, it has been brought to the notice of Government that the Reports mentioned in the above Circulars are not being furnished to the concerned administrative Departments, Finance Department and Accountant General, Maharashtra I, Bombay/Accountant General, Maharashtra II, Nagpur and Director of Accounts and Treasuries, Bombay.

2. With a view to finalise the misappropriation cases promptly and also to ensure that suitable action is taken against the delinquent, all the Heads of Departments and all the Heads of Offices are requested to instruct all the Offices under the administrative control to follow scrupulously the procedure laid down in the Government Circular, dated the 30th May 1969.

By order and in the name of the Governor of Maharashtra,

MRSF-II (C) 200
Collector, Ratnagiri
Ratnagiri - 3-1982

Y.R. BUDHAWALE,
Desk Officer,
Finance Department.

Copy to :-
 Copy forwarded with comments to
 Copy forwarded to sub divisions of other Dept/Division for information and necessary action
 and necessary action.

The Accountant General, Maharashtra I, Bombay,
 The Accountant General, Maharashtra II, Nagpur,
 The Pay and Accounts Officer, Bombay,
 The Director of Accounts and Treasuries, Bombay,
 The Deputy Director of Accounts and Treasuries, Pune / Nagpur,
 All Heads of Departments and Heads of Offices,
 All Departments of Mantralaya,
 Desk ADM/1, ADM/4, ADM/5, ADM/6, ADM/8, GEN/5,
 select file / ADM-11.

WS
459
6/3

M.G.

To
EST
1 MAR 1982

Misappropriation of Government
money/property.
Submission of reports regarding.

GOVERNMENT OF MAHARASHTRA
Finance Department,
Circular No. P-259/621/68-VII,
Sachivalaya, Bombay 32, dated 30th May 1969.

C I R C U L A R

It has been brought to the notice of Government that inspite of several instructions issued from time to time for ensuring expeditious investigation and finalisation of cases of misappropriations involving loss of Government money or property, considerable delay occurs at all stages in the finalisation of the cases.

With a view to finalise the misappropriation cases promptly and also to ensure that suitable action is taken against the delinquent, the Heads of Offices under the Administrative control of this Department are requested to follow the following procedure :-

- (i) Immediately on detection of any misappropriation, a brief report should be made to this Department through the Heads of Departments and Audit Offices as required under rules;
- (ii) After the various preliminary investigations are completed, a detailed report should be made in form "A" (appended to this Circular);
- (iii) Thereafter, monthly reports should be submitted in form "B" (appended to this Circular).

The information to be furnished as per above mentioned forms should be complete in all respects and should not be ambiguous. All Heads of Offices under the Administrative control of this Department are further requested to ensure that the returns are furnished punctually to the respective Heads of Departments and also to the Director of Accounts and Treasuries, Bombay or its original office at Poona or Nagpur as the case may be.

By order and in the name of the Governor of Maharashtra,

(Sd.)

Under Secretary to the Government of Maharashtra,
Finance Department.

To

All Heads of Departments and Heads of Offices under
Administrative Control of the Finance Department.

Copy to Branches XI, XII, XIII-A, XIV and XXI.

The Accountant General, Maharashtra, Bombay,
The Senior Deputy Accountant General, Maharashtra State, Nagpur,
The Pay and Accounts Officer, Bombay.

FORM - 127

and how the misappropriation
detected

All name(s) of the delinquent(s)
i.e. the person(s) found to have
committed the misappropriation
(of Government money or stores) ?

3. Designation and station of the
delinquent at the time of
Commission of the misappropriation?
4. Designation and station of
the delinquent?
5. ~~Modus operandi~~ and exact
total amount, found to have been
misappropriated and its details such
as Land Revenue, Tagal, Fees, etc.
or nature and details of the
States misappropriated as the
case may be?
6. How much of this total amount
has been recovered and credited
to Government, and from whom has
this recovery been effected?
Whether details of credits have
been furnished to Audit?
7. If any portion of the total
amount misappropriated still
remains to be recovered, what
steps are being taken to effect
recovery of this outstanding
balance from the delinquent
or/and his sureties? What steps
are being taken to see that
recovery would be safeguarded?
8. Whether it has been verified
that the security bonds furnished
by the delinquent and his sureties
are alive?
9. What action has been taken against
the delinquent pending departmental
enquiry prosecution i.e. Whether
he has been suspended, transferred,
etc.?

(128)

- 10. If the delinquent has been suspended, and if the amount of misappropriation has not been recovered in full, whether the payment of dearness allowance to him has been withheld as provided by Government Circular, Political and Services Department, No. GDR 1058, dated 15th March 1958?
- 11. Have departmental proceedings been started in accordance with the instructions contained in Appendix 20 to the Financial Rules, 1959?
- 12. Has a police investigation commenced in the matter?
- 13. Is prosecution being launched against the delinquent in consultation with the District Government Pleader and if not, why?
- 14. Is the misappropriation found to have been facilitated or long concealed, by laxity of supervision of the part of superior officers? If so, are steps being taken to assess the personal liability of the officers concerned?
- 15. Is the misappropriation or its concealment found to have been rendered possible by a defective system? If so, is the question of remedying the system being taken up, with a view to removing the defects?
- 16. Any other report with remarks?

G.

Monthly progress report regarding cases of misappropriation of Government money for the month ending.

1. Name and designation of the delinquent.
2. Total amount misappropriated.
3. Amount yet to be recovered.
4. Progress made during the month under report regarding :-
 - (i) Police investigation.
 - (ii) Prosecution of the delinquent.
 - (iii) Departmental enquiry against the delinquent.
 - (iv) Recovery of outstanding amount.
 - (v) Action against officials responsible for slack supervision.
 - (vi) Communication of details of credit to the Audit.
 - (vii) Write off of the loss.

135
 Misappropriation of
 Government Money/Property
 Submission of Reports
 regarding.

GOVERNMENT OF MAHARASHTRA
 Finance Department.
 Addendum No. MIS 107B/CR 392/ADM-11.
 Mantralaya, Bombay-400 032, Dated 18th June 1980.

ADDENDUM

Following point may be incorporated as point 7-A after point 7 in Form 'A' appended to Government Circular, Finance Department, No. P 259/621/68/Vil, dated 30th May 1969 :-

No.7-A : In case where the delinquent is dead, it may be stated whether the delinquent owned any property acquired by him during his life time or inherited by him and if so, whether steps have been taken to place encumbrance on such property for the recovery of the amount misappropriated. If not, what are the measures taken for the recovery of the amount misappropriated with a view to guard Government against loss.

By order and in the name of the Governor of Maharashtra,

V.M. GANDHIR,
 Under Secretary to Government.

Copy to :-

The Accountant General, Maharashtra I, Bombay,
 The Accountant General, Maharashtra II, Nagpur,
 The Pay and Accounts Officer, Bombay,
 The Director of Accounts and Treasuries, Bombay,
 The Deputy Director of Accounts and Treasuries, Pune / Nagpur,
 All Heads of Departments and Heads of Offices,
 All Departments of Mantralaya,
 Desk ADM/1, ADM-4, ADM-5, ADM-6, ADM-8, GEN-5,
 Select file, ADM-11.