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Misappropriation of Government
moneys -
Investigation for fixing
responsibility for - Expeditious
completion of -

1149

GOVERNMENT OF MAHARASHTRA
General Administration Department.
Circular No. CDR-1082/1960/7/XI.
Mantralaya, Bombay-400 032, Dated the 21st July 1982.

C I R C U L A R

In its sixth report (1981-82), the Public Accounts Committee has pointed out that in a case of misappropriation of a huge amount in an educational institution, the department concerned did not initiate departmental action against the supervisory officers concerned on the ground that the original documents were with the Supreme Court. The Committee therefore desired that the General Administration Department may examine the feasibility of issuing suitable guidelines to be followed by the Heads of Departments/Offices in such cases so that relevance of taking action against the supervisory officers responsible for the laxity in supervision is not lost sight of with the passage of time.

2. Government has considered the recommendation made by the Public Accounts Committee carefully in the light of the instructions in the appendix 20 to the Bombay Financial Rules, 1958, which provide that if loss of Government money has occurred through fraud, every endeavour should be made to recover the whole amount from the guilty person and if culpable laxity of supervision has facilitated the fraud, the supervising officer at fault may properly be penalised either directly by requiring him to make good in money a sufficient proportion of the loss or indirectly by reduction or stoppage of his increments of pay. It has also been laid down therein that departmental enquiries should not be delayed pending decision of criminal cases, as at a later stage the evidence might disappear and the departmental proceedings may not lead to proper conclusion.

3. Government is pleased to direct that in all cases of fraud or misappropriation of Government money, the question of taking disciplinary action against the supervisory officers responsible for slack supervision and/or for failure to follow the prescribed procedure regarding checking accounts, cash book etc, regularly and to keep proper control over subordinates, should be considered as soon as the preliminary inquiry into the misappropriation either by departmental officer or through the Anti-corruption Bureau, is completed. In case, it is noticed in the preliminary inquiry that the supervisory officer had aided or abetted the misappropriation, he should also be prosecuted alongwith the subordinates responsible for the misappropriation. In case it is found in the preliminary inquiry that through the supervisory officer is not a party to the misappropriation, he was responsible for laxity in supervision and had failed to check the cash book, accounts etc. regularly which facilitated the misappropriation, disciplinary action against him under Rule 8 or Rule 10 of the Maharashtra Civil Services (Discipline and Appeal) Rules, 1979, should be initiated by the disciplinary authority concerned, simultaneously with the prosecution of the delinquent/s responsible for the fraud

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or misappropriation. The disciplinary action against the supervisory officer and the delinquents who misappropriated the amount should not be postponed till the criminal case against the delinquents primarily responsible for the misappropriation is finally decided. Departmental enquiry against the delinquents and the supervisory officers can be initiated before launching prosecution and necessary evidence can be recorded by the Inquiring Officer before the hearing of the case in the Criminal Court commences.

4. To facilitate disciplinary action against the delinquents and the supervisory officers concerned, the certified true copies of the relevant records should be kept by the Head of Department before sending the record to the Police Department or the Anti-Corruption Bureau for prosecution of the delinquents. In the course of disciplinary proceedings, if any original documents/records are required for perusal of the delinquents supervisory officers proceeded against, the relevant documents may be obtained from the Police Officer or with the due permission from the Court in which records are produced, as the case may be, and the documents/records returned as soon as done with.

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

S. B. UNDE,
Deputy Secretary to Government.

To

The Secretary to the Governor,
The Secretary to the Chief Minister,
The Accountant General, Maharashtra I, Bombay,
The Accountant General, Maharashtra II, Nagpur,
The Secretary, Maharashtra Public Service Commission, Bombay,
All other Heads of Departments/Offices under the several
Departments of the Mantralaya,
All Departments of Mantralaya.

ISSUED ON 8/10

NO 631-II 2/20 114

Director's Office

Bombay - 4-1962

Dist. Secy. (C)

11-10-1962

Copy forwarded for information and guidance

1) To the unders (A11)

2) Sub divisional officer, Poruli/Charni/Ameyan

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For Collector, Ratnagiri