8553 2101 71) Government of Kerala Circular No.37/67/Fin.(Ins.) dated 17.3.67 form the Finance Department, Trivandrum. Defalcation of public money, sotores etc. by Govt. Sub: servants - lack of proper check by supervisory staff-Instructions issued. It has come to the notice of the Government that in a large number of cases, defalcations of money, stores etc. were rendered possible due to laxity on the part of heads of offices and supervisory staff in enforcing the rules regarding the handling of cash and stores and maintenance of accounts. Thedefal-cations generally, occurred not due to any defect in the rules of in the system of maintenance of accounts but due to non-observance of the rules. If the heads of offices or other supervisory staff exercise adequate check and conduct proper verification of cash and stores, chances of defalcations will considerably reduce and cases, if any can be detected early. In this connection the attention of Heads of Departments and Offices is invited to the instructions issued in Circular No. Rt. 669/58 dt. 27.5.58 (copy enclosed). The Government wish to make it clear that they will not he sitable to take appropriate action against the officers whose remissness or laxity in supervision rendered defalcation of money, stores etc. possible or résulted in undue delay in the detection of cases of misappropriation. Besides taking disciplinary action for dereliction of duty, the Government will be constraintd to proceed against them for the recovery of loss sustained by the Government. (By order of the Governor) R. Gopalaswamy, Finance Secretary. Endt. on L. Dis. B2.10505/67. dt. 5.4.1967. Copy withcopy of enclosure is forwarded to all the conservators They are requested to follow the instructions contained in the overnment circular scrupulously and to fix responsibility on their subordinates for the failure in exercising adequate check and proper verification on the handling of cash andstores and maintenance of accounts. 3. Any slackness on the part of the heads of offices and officers who have supervisory NOUNXX powers in enforcing the rules will be viewed seriously and appropriate action taken. Sd/-R. Sadasiva Panicker. for Chief Conservator of Forests. Copy of circular No.Rt. 669/58 dated 27.5.1958. efalcations and Misappropriations of Government money -Sub: action regarding. Several cases of defalcations and misappropriations of Government money by those responsible for the transaction of Government business, thave occurred in some of the departments of the state due to the laxity on the part of the heads of Departments and other officers in enforcing the rules regarding the handling of cash and stores and maintenance of accounts. The officers responsible have, in many cases, failed to evince suffi-

cient interest in dealing with the matter. This has resulted in undue delay in the detection ofcases of misappropriation, fixing the responsibility therefore and consequent loss of Government money.

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The question of rooting out this tendency among the officers has been engaging the attention of Government and Government have come to the conclusion that the occurrence of defalcation of Government money and the failure to fix the responsibility therefore in time are due not to any defectin the rules but due to the non-shservance of the rules. The Heads of Departments and other officers responsible for the custody of Government money or stores or other valuables are therefore directed to observe the relevant rules strictly so as to do away with all chances for misappropriation and to detect misappropriations and fixing the res onsibility therefore intime. Any remissness on thepart of officers in the discharge of their duties in this regard will be taken serious notice of an Government will be constrained to proceed against them for the recovery of loss sustained by overnment.

(By order of the Governor)
Sd/- M. Mohammed Ibrahim, Joint Secretary.

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