

GOVERNMENT OF KERALA
Finance (Expenditure B) Department
Circular

No. 05/2014/Fin

Dated, Thiruvananthapuram, 01-02-2014

Sub: Misappropriation of Public money and fraudulent action-
File Police Complaint-Instructions-Reg

1. Instances have come to the notice of Government in which Heads of office do not follow the codal provisions in case of misappropriation of Government money.

2. As per Article 305 (a) of KFC Volume I, whenever the Head of an office finds that there is a reasonable suspicion that a criminal offence has been committed in respect of any public moneys or properties belonging to Government or institutions under the control of the Government (including moneys or properties of co-operative societies) he should as a general rule report the matter at once to the Police and simultaneously inform the District Collector and Additional District Magistrate and Head of his Department that he has laid an information before the police. However, in cases of defalcation/ embezzlement of public money or properties in which Government servants or public servants are involved and where the amount or the value of the properties involved is Rs. 5000/- (Five Thousand only) or more belonging to State Government (including moneys and properties of co-operative societies) they should be reported immediately to the Local X Branch Vigilance Division instead of to the ordinary Police.

The Police/Local X-Branch Vigilance/Division should then keep the Government servant who laid the information and the District Collector and Additional District Magistrate informed of the action take in the matter.

3. All Heads of Office are hereby instructed to file Police complaint or report to Vigilance Division as the case may be, immediately on detection of misappropriation of Government moneys or properties as per Article 305 (a) of KFC Volume I, failing which such loss to Government will be treated as liability of the concerned Head of Office.

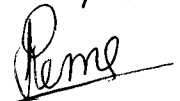
4. All Heads of Departments are also directed to act as per the above codal provision on detection of misappropriation of money/properties and to bring these instructions to the notice of Heads of Departments for strict observance.

RAJESH KUMAR SINHA
Secretary Finance (Expenditure)

To

The Principal Accountant General (G&SSA)
The Accountant General (E&RSA)
Accountant General (A&E)
All Additional Chief Secretaries/ Principal Secretaries/
Secretaries of the Secretariat
All Special Secretaries/Additional Secretaries/Joint Secretaries/
Deputy Secretaries of Government Secretariat
The Director of Treasuries, Kerala, Thiruvananthapuram
All Heads of Departments
All District Collectors/Administrations
All Departments of Secretariat
The Director of Information & Public Relations
The Nodal Officer, www.finance.kerala.gov.in

Forwarded/By order,



Section Officer