

DELHI DEVELOPMENT AUTHORITY

No. EM.1(10)83/3190

Dated: 14.6.83

CIRCULAR NO. 23

Sub: Embezzlement of Government money - Instructions for avoidance of.

A copy of this Circular No. CE/Acctt./573, dated 31.5.1983 from Director General (Works) C.P.W.D., is enclosed for taking necessary action and following the instructions contained therein very strictly.

Sd/-
(K.D. BALI)
ENGINEER MEMBER

Encl: As stated.

OFFICE OF THE D.G. (WORKS)
CENTRAL PUBLIC WORKS DEPTT.
NIRMAN BHAWAN, NEW DELHI.

NO. CE/Acctt/573

Dated: 31.5.1983

CIRCULAR

Subject: Embezzlement of Government money-instruction for avoidance of. -----

A case has come to notice in which a substantial sum was embezzled and misappropriated by the Cashier of one of the Divisions of C.P.W.D. The modus operandi was as below:-

- i) On the first of every month self-cheque was drawn without giving any reference to the establishment bills and the amount was drawn in excess of the amount actually required for disbursing salary to staff.
- ii) When the amount was transferred from the Main Cash Book to the subsidiary Cash Book, the entry was not attested by the Divisional Officer;
- iii) At the end of the month, the Cashier was preparing one voucher for all the paid bills giving such details as bill number, gross amount, recoveries. Net amount ma payable was not tallied with that shown in the Subsidiary Cash Book.

This embezzlement became possible due to failure on the part of the Divisional Accountant to exercise day-to-day check with regard to the transactions recorded in the Subsidiary Cash Book and the Main Cash Book and his failure to affix his date initials in the Subsidiary Cash Book as a token of check as required in para 22.2.2 of C.P.W.D. Code. The Divisional Officer also failed to exercise his control and check on the Cash Book entries.

The extreme importance of adhering strictly to the provisions in the K CPWD Code regarding Cash Transactions and the entries in the Cash Book is once again reiterated and all Divisional Officers are enjoined to ensure t strict compliance in order to avoid possibilities of such embezzlement in future.

This issues with approval of D.G. (W).

Issued from File No. 12/17/81-A&C (DGW).

Sd/-
(VIPAN CHAND)
F.O. TO D.G. (WORKS)
30.5.83