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GOVERNMENT OF KERALA
General Administration (Rules) Department

CIRCULAR

No. 142881/Rules-2/78/GAD. Dated, Trivandrum, 28th January, 1979.

Sub: Office Procedure—Relation with audit—Production of Secretariat and other files to audit—Instructions issued.

- Ref: 1. G.O.M.S. No. 699/59/PD dated 22-7-1959.
- 2. Memorandum No. 76037/59/PD. dated 16-1-1960.
- 3. Letter No. Co-ord. 1/11-182/528/712 from the Accountant General.

In the Government Orders cited orders have been issued regarding the procedure to be followed by the Departments of the Secretariat and the Heads of Departments in making available the office files of Secretariat and other offices to the Accountant General for audit purposes. The question whether any change in the existing procedure need be introduced has been engaging the attention of Government. Government after examining the question in detail in consultation with the Accountant General have decided that the instructions contained in the Government Orders cited will continue to be in force.

All Heads of Departments and Departments of the Secretariat are requested to follow the guide lines contained in the Government Orders cited (copies appended) in making available the office files for audit purposes.

M. S. K. RAMASWAMY,
Special Secretary.

- To
- All Heads of Departments and Offices.
 - All Departments (All Sections) of the Secretariat.
 - The Secretary, Kerala Public Service Commission (with C.L.)
 - The Registrar, University of Kerala (with C.L.)
 - The Registrar, University of Calicut (with C.L.)
 - The Registrar, University of Cochin (with C.L.)
 - The Registrar, Kerala Agricultural University, Trichur (with C.L.)
 - The Accountant General.
 - The Finance Department (vide U. O. No. 76868/PAC.A1/78/Fin. dated 6-1-1979).

GPT. 3/348/MC





GOVERNMENT OF KERALA

Abstract

OFFICE PROCEDURE—RELATION WITH AUDIT—PRODUCTION OF SECRETARIAT
AND OTHER FILES TO AUDIT—INSTRUCTIONS ISSUED

PUBLIC (SERVICES-D) DEPARTMENT

G. O. MS. No. 699.

Dated, Trivandrum, 22nd July 1959.

- Read: 1. G. P. R. Dis. 1677/55/Fin. dated 1-11-1955.
2. Circular D.Dis. 376/57/Fin. dated 9-3-1957.
3. Circular D.Dis. 18178/57/Fin. dated 1-7-1957.

ORDER

In the Government Proceedings and Circulars read above, instructions have been issued regarding the procedure to be adopted in making Secretariat and other office files available to the Comptroller for purposes connected with audit. These instructions have now come up for review in the light of instructions on the subject issued by some of the other State Governments. Paragraph 18 of the Audit and Accounts order reads as follows:

“The Auditor General shall have authority to require that any books and other documents relating to transactions to which his duties in respect of audit extend, other than books or documents which are in the United Kingdom shall be sent to such place as he may appoint for inspection by him;

“Provided that, if the Governor of a State certifies that any such book or document is a secret book or document, the Auditor General shall accept as a correct statement of the facts stated in that book or document a statement certified as correct by the Governor.”

So far as the Departments of the Secretariat are concerned, it has been examined whether the note files containing the remarks of the Departments and minutes and orders of Ministers would be covered by the above paragraph. Note files are ‘documents’ relating to the particular transaction dealt with

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therein, for the definition of the word, 'document' in Section 3 (18) of the General Clauses Act, 1897 (Central Act X of 1897) is wide enough to cover such note files also. Therefore, according to paragraph 18 of the Audit and Accounts Order, the Auditor-General can inspect the note files also. But this right is subject to the proviso contained in that paragraph, according to which if the Governor certified that any such document is a secret document, the Auditor-General shall accept as a correct statement of the facts stated in that document a statement certified as correct by the Governor. If, in any note file, there is any enunciation of policy by any Minister or any statement which is a secret not intended to be seen by others, then the proviso would come into operation and the Auditor General should be satisfied with the certificate contemplated therein and has no right to insist on having any inspection of it by him. Each case must be decided with reference to the particular facts in order to find out whether the note file contains any secret matter disintitling the Auditor General to have any inspection of it. It is within the absolute discretion of the Governor to decide whether any particular matter is secret or not.

2. Departments of the Secretariat are informed that requisitions from Audit for Secretariat files should be considered in the light of the position stated in the preceding paragraphs and disposed of accordingly without delay. Any supplementary information required by the Audit should also be furnished, if readily—available.

3. Requisitions for Secretariat and other office files will be made only by the Comptroller or Deputy Comptrollers.

4. Heads of Departments should deal with requisitions from audit for departmental files in conformity with the observations made in paragraphs 1 and 2 above to the extent applicable to their Departments. In cases where doubt is felt about the propriety of complying with the requisition, the papers may be sent to the Secretary to Government in the Administrative Department concerned for further action.

By order of the Governor,
N. E. S. RAGHAVACHARY,
Chief Secretary.

To
The Departments and Sections of the Secretariat etc.

(True copy)



**Copy of Memorandum No. 76037/59/PD. dated 16-1-1960
from the Public (Services-D) Department addressed
to the Comptroller etc.**

Sub: Office Procedure—Relation with audit—Production of Secretariat and other files to audit—G.O. MS. No. 699 Public (Services-D) Department dated 22-7-1959—Amendment issued.

Ref: Letter No. HA/2-126/59-60/1011 dated 9-9-1959 from the Comptroller.

The following amendment is issued to G. O. MS. No. 699 Public (Services-D) Department dated 22-7-1959:—

For paragraph 3 of the G.O. cited, the following shall be substituted, namely:—

“Requisitions for Secretariat and other Office files from the Comptroller’s Main Office will be made only by the Comptroller or Deputy Comptrollers”.

(Sd.)
P. SREEDHARA MENON,
Deputy Secretary.

(True copy)

