

**C I R C U L A R**

No.71/93/Fin.

Dated, Thiruvananthapuram 7th October, 1993.

Sub:- Civil Suits writ petitions filed by serving/retired Government servants against the Government imp leading Accountant General as respondent- Instructions issued.

Ref:- 1. Lr. No. CASS (Co. ordn) IV/15-210/G1-073/90-91 195  
dated. 18.1.1991 from the Accountant General (Audit) Kerala.

2. I.O Lr. do. Co. ordn (Au) IV/15-210/G1-OP/92/93/386  
dated. 3.3.93 from the Principal Accountant General (audit), Kerala,  
Addressed to the Chief Secretary.

The Accountant General, Kerala, has intimated that, the irregularities noticed during the course of audit are brought in the notice of the Heads of Institutions in the form of audit objections which may detail recoveries/refund of excess payments in certain cases. Such audit observations are reported to the departmental officers for taking further action.

2. The Accountant General has stated that the practice of quoting audit objections as authority by the departmental officers for ordering the recovery is not correct. This practice of quoting the audit objections results in the Accountant General being implemented in writ petitions in the High Courts. Audit observations on irregularities are reported to the departmental officers with a view to taking remedial action. It is for the departmental officers to apply their mind and decide on the course of action.

3. In the circumstances all the Heads of Departments are instructed that while ordering recovery/re fixing the pay of employees they should not quote-audit objection/enquiries raised by the Accountant General as authority for such action.

K.V.RABINDRAN NAIR  
Chief Secretary

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The Accountant General (A&E), Audit) Kerala, Thiruvananthapuram  
All Heads of Department and other Controlling Officers.

Endt. on 36-55885/93.Dated, 20.12.93

Copy forwarded to all Chief Conservator of Forest's all Conservator of Forests, All Divisional Forest Officer and all Branch Officers in this Office for information.

for Chief Conservator of Forests.

