

FINA

044213



GOVERNMENT OF KERALA

**Finance (PAC-A) Department**

**CIRCULAR**

No. 73/2016/Fin.

Dated, Thiruvananthapuram, 1st September, 2016.

**Sub:—Finance Department—Making available the records pertaining to Vigilance/Court Cases to Audit without fail—Reg.**

**Ref:—1. Circular No. 42/2016/Fin. dated 6-5-2016.**

2. Letter No. Report (COPU)/ACM/2016-17/71 dated 1-8-2016 from the Principal Accountant General (E&RSA), Kerala.

As per the reference 2 cited above, the Principal Accountant General (E&RSA) has informed that the O/o the A.G. is encountering problems during the Audit, in accessing records that have already been seized by Vigilance or any inquiry committee for their separate investigations. PAG has explained that the non-production of such records hinders the Audit not only in discharging its constitutional responsibility, but also comes in the way of assuring the State Government and Legislative Assembly about the quality and risk involved in these transactions. Further, the possibility of fraud or misappropriation or business malfeasance remaining hidden/suppressed and escaping detection during Audit remains high due to the non-production of these records. Besides these, it has been emphasized by AG that the investigation by Vigilance, and Audit by Comptroller and Auditor General of India (C&AG) are completely separate and independent of each other, the former being part of the Executive organ of the Government and the latter part of the Legislative organ of the

GCPT. 4/2991/2016/S-8.



Government and that the process of audit is to help the Legislature exercise control and accountability over the Executive as enshrined in the Constitution.

In the above context, it has been decided by the O/o AG that in the cases of non-production of records, the audit process will be suspended and will be restarted only on the production of the records. Hence all the Heads of the Departments/PSUs/ABs are directed to make available to Audit, all the records pertaining to Court/Vigilance cases without fail, for the smooth conduct of the Audit. Any laxity on the part of the Department/Institution in this regard will be viewed seriously.

S. M. VIJAYANAND,  
Chief Secretary.

To

The Principal Accountant General (E & RSA/SGSA), Kerala,  
Thiruvananthapuram.

The Principal Accountant General (A&E), Kerala,  
Thiruvananthapuram.

All Departments in Secretariat including Finance and Law.

All the Heads of Departments/Institutions/PSUs/ABs etc.

The Nodal Officer, [www.finance.kerala.gov.in](http://www.finance.kerala.gov.in)

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എന്ന വിഷയത്തിൽ.

THC

To Audit Director

All JRS/JDS, All ARS/ADS

All Training centres principals

Ombudsman/Tribunal/Election Commission/Examination Board

Arbitration court (South & North)

All sections of this office, Table of RCS

IT section (website), co-operative vigilance.