Kerala Public Accountants Act, 1963

KERALA
India

Kerala Public Accountants Act, 1963

Act 37 of 1963

- Published on 19 November 1963
- Commenced on 19 November 1963
- [This is the version of this document from 19 November 1963.]
- [Note: The original publication document is not available and this content could not be verified.]

Kerala Public Accountants Act, 1963(Kerala Act No. 37 of 1963)Last Updated 10th December, 2019Received the assent of the Governor on the 19th day of November, 1963 and published in the Gazette Extraordinary dated 19th November, 1963.An Act to consolidate and amend the laws relating to the prevention of loss to the Government by the default or misconduct of public accounts in the State of Kerala.Preamble. - Whereas it is expedient to consolidate and amend the laws relating to the prevention of loss to the Government by the default or misconduct of public accounts in the State of Kerala;Be it enacted in the Fourteenth Year of the Republic of India as follows:-

1. Short title and extent.

(1)This Act may be called the Kerala Public Accountants Act, 1963.(2)It extends to the whole of the State of Kerala.

2. Definitions.

- In this Act, unless the context otherwise requires,-(a)"Collector" means the Collector of a district;(b)"public accountant" means a person who, by reason of being employed in the service of the Government or of any other authority or institution notified by the Government in this behalf from time to time in the Gazette, is entrusted with the receipt, custody, possession or control of any moneys or securities for money, documents, or other property belonging to the Government, or to any such authority or institution notified as aforesaid, or who, in his capacity as Government servant, or servant of any such authority or institution, is entrusted with the receipt, custody, possession or control of any moneys or securities for money, documents or other property belonging to any person or persons or to any institution for and on behalf of the Government or any such authority or institution, as the case may be.

3. Statement of particulars of claim to be drawn up by Collector or Head of Department.

(1)Whenever it appears to the Collector or the Head of a Department of the Government or other authority or institution notified under clause (b) of section 2, under whom a public accountant is or was serving, that the Government or such authority or institution have or have a claim on such public accounts for moneys, securities for money, documents or other property, he shall draw up a statement of the particulars of the said claim, and, if he is not a Collector, may send the statement of the Collector in whose jurisdiction such accountant is or was employed.(2)The Collector when he has himself recorded a statement as aforesaid may, and on receipt of such a statement from the Head of a Department of the Government, other authority or institution shall by writing under his official seal and signature, require the moneys, securities for money, documents or other property, to be delivered either immediately to the person bearing the said writing or to such other person on such date and at such place as the writing may specify. Such notice of demand may be served on the public accountant in the same manner as a summons is served on a defendant under the Code of Civil Procedure, 1908.(3)If the public accountant does not satisfy the demand, but appears and objects to the claim wholly or in part, the Collector shall enquire into the objection and record a decision.

4. Realisation of money and recovery of securities, etc., from public accountant.

- If the public accountant does not object to the claim and does not satisfy the demand, or if, after the Collector has enquired into his objection and passed a decision that there is a claim against him, he does not satisfy the claim as set forth in such decision, the Collector may, either by himself or through the Collector in whose jurisdiction such public accountant resides or owns property, take proceedings to realise moneys or value of property due by such public accountant in the same manner as arrears of public revenue due on land, and, for the purpose of recovering securities for money, documents or other property, may issue a search warrant and exercise all such powers with respect thereto as may be lawfully exercised by a Magistrate under the provisions of the Code of Criminal Procedure, 1898.

5. Seizure and attachment of property of public accountant.

- Whenever the Collector acting under sub-section (2) of section 3 has reason to believe that there is an attempt to conceal, destroy or otherwise dispose of any securities of money, documents or other property whatsoever liable to attachment or seizure under section 4, or to defeat any proceedings under this Act, he may, after recording his reasons, issue, pending the result of any enquiry under section 3, a warrant for the immediate seizure of any securities for money, documents or other property due from the public accountant concerned, or for the immediate attachment of the movable and immovable properties of such public accountant towards the realisation of any sum which may appear to be due from him under section 4:Provided that no such seizure or attachment shall take place or continue, if the public accountant satisfies the claim as set forth in the statement

of particulars of claim which shall always accompany the warrant, or gives sufficient security therefor.

6. Continuance of proceedings.

- On the death of a person who is, or has been, a public account, proceedings may be taken or continued under this Act against his legal representative as if such legal representative were the public accountant:Provided that such legal representative shall be liable only to the extent of the property of the deceased which has come to his hands and has not been duly disposed of.

7. Saving of rights to sue.

- Nothing in this Act shall be held to prevent any parties deeming themselves aggrieved by any order passed or proceedings taken under this Act from suing the Government or the authority or the institution, as the case may be, in the civil courts :Provided that such suits shall be instituted within one year from the time at which the cause of action arose.

8. Delegation of powers by Collector.

(1)The Collector may, by order in writing, delegate all or any of the powers conferred on him by or under this Act to any officer subordinate to him, not below the rank of a Tahsildar :Provided that the Collector shall not delegate such powers to an officer who is below the rank of the public accountant against whom action is taken.(2)The order of the officer subordinate to the Collector, passed by him in excercise of the powers delegated under sub-section (1), shall be subject to confirmation by the Collector, who may confirm, modify or annual such order or issue any further orders as he may deem fit.

9. Repeal.

- The Public Accountants Default Act, 1850 (Central Act 12 of 1850), as in force in the Malabar district referred to in sub-section (2) of section 5 of the States Reorganisation Act, 1956 (Central Act 37 of 1956), in so far as it is applicable to public accountants as defined in clause (b) of section 2 of this Act, and the Acts and Regulations specified in the Schedule, as in force in any part of the State of Kerala, are hereby repealed.The Schedule(See section 9)Acts

1. The Travancore-Cochin Public Accountants Act, 1951 (V of 1951).

2. The Madras Public Property Malversation Act, 1837 (Central Act 36 of 1837).

Regulations

1. The Madras Revenue Malversation Regulation, 1822 (IX of 1822).

2. The Madras Revenue Malversation (Amendment) Regulation, 1823 (III of 1823).

3. The Madras Subordinate Collectors and Revenue Malversation (Amendment) Regulation, 1828 (VII of 1828).

4. The Madras Revenue Malversation (Amendment) Regulation, 1832 (III of 1832).