

3. In the circumstances, Government once again reiterate that the guidelines laid down in the Government circulars cited should be scrupulously followed by all Heads of Department/Controlling Officers/Administrative Departments in the Secretariat while sanctioning/incurred expenditure by debit to '8674-101-99'. The following further instructions are issued in regard to operation of this suspense head.

- (i) The draws by debit to the head of account "8674-101-99" should be sanctioned only in cases where Government Departments go for appeal to Higher/Appellate courts to obtain stay of execution of decree awarded by the lower court. The Government's intention to go for appeal should be explicitly mentioned in the orders sanctioning the expenditure.
- (ii) Such expenditure should be incurred only against sanction issued by the concerned Administrative Department in Government with the concurrence of Finance Department.
- (iii) Timely action should be taken by the controlling officers to clear the outstanding debit under the Suspense head on final disposal of the writ appeal, in accordance with the instructions contained in the circular first cited.
- (iv) Proper register of such sanctions/expenditure should be maintained by the Heads of Departments/Offices concerned. The cases therein should be periodically reviewed to ensure that the debits under the suspense head do not remain unadjusted even after the final disposal of the Writ Appeal filed by Government in the connected case.

DR. K. M. ABRAHAM,
Secretary (Finance Resources).

To

The Principal Accountant General (Audit), Kerala, Thiruvananthapuram.
The Accountant General (A&E), Kerala, Thiruvananthapuram.
All Principal Secretaries/Secretaries/Special Secretaries/Additional Secretaries/
Joint Secretaries/Deputy Secretaries/Under Secretaries to Government.
All District Collectors.
All Heads of Departments.
All Departments/Offices/Sections of Secretariat.
Joint Secretary to Chief Secretary.
Stock file.