



GOVERNMENT OF KERALA

Finance (Budget Wing A) Department

CIRCULAR

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Vo. 4/2002/Fin. Date

Dated, Thiruvananthapuram, 2nd January, 2002.

Sub:—Court Decrees—Drawal by debit to "8674-Security Deposits made by Government"—Compliance of Government Circulars—Further instructions issued.

- -1. Circular No. 77/90/Fin. dated 8-11-1990.
 - 2. Circular No. 62/93/Fin. dated 4-9-1993.
- 3. Circular No. 28/94/Fin. dated 17-5-1994.
- 4. Circular No. 42/94/Fin. dated 11-7-1994.
- 5. Circular No. 40520/B1/RD. dated 25-10-1996.
- Circular No. 64/99/Fin. dated 1-10-1999.
- 7. Letter No. BK ii/X/16-22/2001-2002/87 dated 6-11-2001 of the Accountant General (A&E), Kerala, Thiruvananthapuram.

In the Circulars cited, detailed instructions were issued on the procedure for the drawal of amounts under "8674-Security Deposits made by Government 101-Security Deposits made by Government—99 Deposit of Decretal amount in courts for staying execution of decrees." and subsequent adjustment of expenditure incurred thereunder. It was specifically stipulated in these circulars that the head of account "8674-101-99" should be operated only in cases of deposits where the Government department go for an appeal in the Higher/Appellate Court to obtain stay of execution of decree awarded by the lower court.

2. The Accountant General (A&E), Kerala, Thiruvananthapuram in his letter referred as 7th above has pointed out several instances of illegal drawal of amount from the above suspense head for purposes other than those contemplated in the above circulars. It has also been noticed that drawal of amount by debit to this head was sanctioned for purposes such as 'final satisfaction of court decree', 'avoidance of attachment of Government properties'etc.

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- 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/incurring expenditure by debit to '8674-101-99'. The following further instructions are issued in regard to operation of this suspense head.
 - (i) The drawals 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 Governments 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.