

No. G.24011/3/2015-16/F1(B)
GOVERNMENT OF PUDUCHERRY
FINANCE DEPARTMENT

Puducherry , dt. 07.08.2015

CIRCULAR

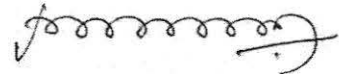
Sub: Finance-Budget- Acquisition of Land -
Booking of Expenditure – Instructions –
Issued

Of late, many Departments are sending proposals to the Finance Department seeking additional funds towards settlement of various decretal nature of expenditure, as per court orders, particularly under Land Acquisition cases. Also some of the Departments are sending proposals seeking expenditure sanction for the said payments under Voted as well as in Revenue Head of Account.

2. In this regard, it is informed that as per Rule 79 of General Financial Rules'2005, expenditure on purchase of land is to be met out under Capital Head of Account only. Further, if payment is made towards acquisition/ purchase of land based on court orders, it has to be incurred under **Charged head** as per section 27(3) (e) of "The Government of Union Territories Act' 1963". In other cases i.e. acquisition/ purchase of land in normal cases it has to be incurred under **Voted head**.

3. Hence, all the Head of Departments are hereby requested to strictly comply with the above guidelines/instructions as provided under the Rules/ Act while sending the proposals for expenditure sanction towards payment of compensation for acquisition of lands to the Finance Department for concurrence.

4. This issues with the approval of Finance Secretary.



(V. PONNUSAMY)
BUDGET OFFICER

To

The Heads of Departments (as per mailing list).

Copy to:

All Superintendents, Finance Department, Puducherry.