

**No. G.24011/2/2017-18/F1(B)**  
**GOVERNMENT OF PUDUCHERRY**  
**FINANCE DEPARTMENT**

Puducherry, dt. 16.02.2018

**I.D.NOTE / MEMORANDUM**

**Sub:** Finance Department (Budget) - Merger of Plan and Non-Plan classification of expenditure - Communication of New Heads of Account -Reg.

**Ref:** This office I.D.Note / Memo. of even No. dated 08.12.2017.

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In view of the proposed merger of Plan & Non-Plan classification of expenditure in the UT of Puducherry with effect from 01.04.2018, as per the guidelines / instructions issued in this regard by Government of India, all the Departments had been communicated with draft merged heads for suggestions / modifications if any vide reference cited. After having scrutinized the corrections / changes in the merger of heads proposed by the Departments, the final position of the Heads of account proposed to be merged / deleted, and opening of a new head of account of the Department concerned are furnished in the annexure.

2. The remaining heads other than the merged heads which are hitherto operated under the Plan & Non-Plan shall be continued without any Plan or Non-Plan classification.

3. Incidentally, the Departments are informed that the Government Orders already issued conveying the administrative approval, expenditure sanction, creation of posts, etc., may require corrections in view of the changes in the head of account. Therefore, the following instructions are issued to the Departments for issuing corrigendum to the GOs already issued incorporating the new merged heads / changes in the head as detailed below:-

(i) In the case of GOs issued for temporary posts, while sending proposal for continuance for the year 2018-19 to the FD for approval, the newly created merged heads have to be incorporated in lieu of existing Plan & Non-Plan heads, wherever required.

(ii) In the case of continuance sanction already obtained for the FY 2018-19, if any, under the existing heads, necessary corrigendum shall be issued to the relevant newly created merged heads as detailed in the Annexure enclosed.

(iii) In the case of GOs issued for permanent posts either under Plan or Non-Plan, necessary corrigendum may be issued incorporating the new merged head / changes in the head of account as detailed in the Annexure enclosed with the concurrence of FD. A consolidated proposal may be sent to FD for concurrence furnishing the details in the Proforma enclosed.

(iv) Corrigendum shall be issued to the GOs conveying the expenditure sanction already issued under the existing Plan & Non-Plan heads which have not been fully / partly operated / effected in the current financial year and the liability is carried over to the next Financial Year (BE-2018-19) incorporating the newly created/merged heads, wherever required with the approval of competent/ sanctioning authority.

4. Further, the Heads of Departments are hereby informed that budget provision for the posts will be made in the merged heads for the year 2018-19 onwards and no provision will be made under the existing Plan or Non-Pan for claiming of salaries or for incurring other expenditure. Therefore, the Departments are instructed to take immediate necessary action on the instructions issued above.

5. This issues with the approval of Finance Secretary.

  
16/12/18

**(V. RAVISANKAR)**  
**BUDGET OFFICER**

To

All Heads of Departments/Secretariat Departments.

Copy to:

1. The Director, Directorate of Accounts & Treasuries, Puducherry.
2. The Deputy Director, Directorate of Accounts & Treasuries  
(Branch Office), Karaikal, Mahe, Yanam.
3. The Under Secretary (Finance),  
Chief Secretariat, Puducherry } With a request to upload on the Finance  
Department's Portal
4. The Deputy Director (Ways & Means), Pud
5. All Sections of Finance Department, Chief Secretariat, Puducherry.