

Government of Orissa
Revenue Department
No. R & R (P)-5/04 : 9683/R.,
Bhubaneswar, dated, the 10.03.2004.

From

Sri G.C. Rath ,

F.A.-cum-Joint Secretary to Government.

To

All Revenue Divisional Commissioners/

All Collectors.

Sub : Accounting procedure Rules for Land Acquisition contingencies retained by the Revenue Divisional Commissioners.

Sir,

I am directed to enclose herewith the modalities of Accounting Procedure Rules for retaining and utilizing 0.5% of the Land Acquisition Contingencies to be received by the Revenue Divisional Commissioners from the concerned Collectors and to request that the procedure adopted should be strictly adhered to without any violation and the Revenue Divisional Commissioners should maintain strict austerity while spending the money received on their account.

These Rules will come into force with immediate effect.

Yours faithfully,

Sd/-

F.A.-cum-Joint Secretary to Government

**ACCOUNTING PROCEDURE RULES FOR LAND ACQUISITION CONTINGENCIES
RETAINED BY THE REVENUE DIVISIONAL COMMISSIONER**

Government in Revenue Department have agreed that out of 5% of the Land Acquisition Contingencies retained by Land Acquisition Authorities 0.5% L.A. contingencies shall be utilized by the R.D.Cs., for expenditures ancillary to land acquisition process only. The proportionate amount will be paid by the Collectors to the concerned R.D.Cs., in shape of Bank Draft/Cheque on receipt of the amount from the Land requisitioning organization/authorities. The expenditure of such L.A. contingencies in the R.D.C's office should include -

1. Law charges relating to LA
2. P.O.L. - do -

3. Telephone charges - do -

4. Other contingent expenditures necessary in the Land Acquisition process.

The following rules of accountings should be followed by the R.D.Cs.

- 1) On receipt of the amount of 0.5% of estimated compensation from the Collectors the same should be deposited in the Bank account of a nationalized Bank.
- 2) Accordingly, the R.D.Cs or any other officers of his office duly authorized by R.D.C. should open a Bank Account in any nationalized Bank.
- 3) Expenditure whenever incurred out of this amount, should be duly sanctioned by the R.D.C.
- 4) All financial rules for incurring expenditures of Govt. fund should be followed.
- 5) All receipts and expenditures should be entered in the cash book. A subsidiary cash book for details of withdrawals from the Bank account and details of the expenditure should be maintained.
- 6) No amount should be withdrawn from the Bank if not required urgently. Drawal of money from the Bank account for keeping it in shape of cash is strictly prohibited. No amount should be given as advance to anybody. All expenditures should be limited to the funds available only.
- 7) An account for item wise expenditures should be maintained in shape of a contingent Register.
- 8) Diversion of funds of one project for incurring expenditure of another project is prohibited.
- 9) For all types of unusual or new types of expenditures, approval of Govt. should be obtained. Actual expenditure for such items will be done only after obtaining Government approval.
- 10) All accounts and records relating to such expenditures shall be open to audit by the Accountant General, Orissa and by the Departmental Audit organization.
- 11) Monthly returns of receipts and expenditures under different items and the closing balance of the amount available should be furnished to the Member, Board of Revenue and Government by the 10th of next month.
- 12) Quarterly return of receipts and expenditure item-wise should be furnished to the Government in Revenue Department by the 10th of the month following the quarter.
- 13) A copy of such quarterly return should also be submitted to the Accountant General, Orissa by the 10th of the month following the quarter.
- 14) Quarters should comprise April, May and June for the first quarter, July, August and September for the second quarter, October, November and December for the third quarter and January, February and March for the forth quarter.
- 15) After the closure of the L.A. process the closing balance if any, available should be deposited in the Departmental receipt head.
- 16) These Rules will come into force with immediate effect.
- 17) This has been concurred in by Finance Department vide their U.O.R. No.588 PSF dated 9.2.2004.