



5. 0ZANP J KYA0I EAB YJ MA NV CAZAFEP e Aj 1za a AvDE o ha a ZIP EAB J A A AIla a ZA C CPAGP EAB CZa o EA Cg a AC 0 e Azj AZa E - ASUMA, VP AU E CUM k g a AXA YCGPA CE AZ A EUM EAB CXPA YA EK 0 AI EA UUM EAB Y b AI la a P e VP la o EU AI la EAB © I A P q a Aw 0 e AZ KE, E 0 e A YJ MA NV CAZADU MA, o ha o MA PUMA CF OUV KEPB a MA UD a P e AZ KE UP A S 0 AZa. Y b AI la a P UUM EAB Dy o PA E - ASU E P e ZA o E g MA YA EK 0 AI EA UP EAB CXPA YCGPA CE AZ A EUM EAB a Ad E g a a l A q A AU a AC 0 e

6. AIla a a j A O VA G 1/2 VA AI U MA CZa CE AZ A E ZA E V g a 2 A T O P U MA 0 ZANP J a ZIP EAB J J P A CUM P AV g a AC 0 e CA, CAVP P UUM EAB P A O g P E M; a A P A a AV AU Y b AI la a P UUM EAB Dy o PA a M O P AN, YJ MA NV CAZADU MA EAB o UC Y P a A a AZa D Z P e CAVP A G 1/2 VA AI a EAB P P E V U Z A P E 1/4 A P A. AIla a ZA a Z A D Z P E CAVP A G 1/2 VA AI a EAB CE AZ A E P a g Z AV o EA U a I Z E AB V b AI la a E - AS IA a E AI O P A o A A T AI a o e V E q M A A g Z A. CAVP A D P A P U MA S AZ P e Dy o PA E - AS IA a P A O g Z a C O m o D Z A P E AB Y b AI la a P A.

7. DAI a AI a a R g A S CUM P AV a P AV g a a Z D I A V A 0 ZAN a ZEV E AB Se n E A KY A O n E P e Aj 1 g a a P A g A C AZ A U R A CXPA Se n E P e G Y S A C u A AZA AI EA D E U M E AB P A AI la O E AI U V E 1/2 Z a E g A a P A g A C AZ A U R A, U P A E A o D a AZa a E S 0 U E AB F » AZ E P A O g P E M; a g a a AZa D U M K E E a E Dy o PA a M O Z A a E Z I P a A E g a W A U M 2 E A E E - ASUMA a M E o V b j A O e g Z AV P A P 0 a a AS A U M 2 U E o h a a C U M A KY A O I E AB a l A q A P A P A O g P E AB P A V P E A R g A a AZa D U M K E E a E P A a P P e a a W A U M A U M A C a K A I a o e E R A Se mi KY A O n E P e o h a a AU P E AB E - ASUMA R Z A O a A R o h a a C U V AV YA E B Cy o PA E - AS IA E AB P E A J g a a AZa D U M A P A O g Z a U P A E P E S A C Z E CAVP A AZa D U M E AB V b U h o DAI a AI a CAZADU MA E AU J K E P M E - AA Z A a MA Z A - E A Z I E a A R V AI la J a A ZA CUM P AV Z E D Z J AZa Y b AI la a P U MA H o AV P A CAZADU MA D Z A g Z a a A A - E E g Z E C U M A a A a a AV AU a A K P A CUM V U MA D Z A g Z a a A A - E V AI la J 1 g a A P A. F J Aw a l A q A a Z J AZa Se mi CAZADU MA P e M Z V 1 g a a a ZEV Z a a AV AU a A P A a Z I Z a E b a e J J Y b AI la T Z A AU a a S Z A a AI la E AB V b a Z AV AU AV Z E DAI a AI a Z P e E P A E C 1 g a a a ZEV E AB Dy o PA a M O Z A J - A e W A U M K E P A E AV a Z I a l A q A P A a AV AU Dy o PA a M O Z A P E E A I A a M E g a W A U M A C a K A I a o e a Z P A « Y J AV P AV G P K E q Z A.

8. 2009 S 10 E A a M O a I 11 E A YA Z P A T O P A AI EA D E A I a a M E g E A a M O a AV Z E

9. DAI a AI a a AI a V a E a E AB R e A E U MA a M E 0 P A e A J U E 1/2 g a a Z E AB U P A a M P I Z AV D Z J AZa a Z I Z a a A A o E A J - A e AS A U M E AB J AI la Z A P R A T O P U M A a V O A P J M P I Z AV o AU a a V O A P J K Z P e CAVP A C 0 A U M E AB R e A E U MA a A E A V e a l A q A a AC 0 e

10. AI EA D E A E - AS IA I A A 2009 S 2010 E A J o E A G A D a AI EA D E U MA a P AI a A g A a Z P E AB w 1/2 Z A P K E q A A AI EA D E A CAZADU MA E AB V AI la J a A Z A. YA E AI EA D E A I A J Z A g AV g A D a AU a a AV AU P A Z z e Y b AI la / P A Z z e a P AI a AU U M E AB « 2 M P AV V E A J A A P A. AI EA D E A I A a MA UD U M E A U M E A A g P AV P A Z z e Y b AI la / P A Z z e a P AI a AI EA D E U M 2 U E R g P AV M Z V A A P A. CZ E AB AI EA D E A E - AS IA I A A a P AI a A g A a Z I w 1/2 Z A 5 C E U M K E 1/4 V AV P e A A Z A. Dy o PA E - AS E - AA Z A F G Z A P AV YA P P AV M E Z E U M E AB a q A AU a AC 0 e



PÁ<sup>a</sup>ĀUÁJ U<sup>2</sup>UÁV , ÁPĪĀO<sup>a</sup> ĒVĒPĒĒB °Āazā ēAvġā °Ēē , Ā PÁ<sup>a</sup>ĀUÁJ U<sup>2</sup>UĒ °Āt<sup>a</sup>ĒĒB MzN , Ā ĀPĀ . °ĀĀRā C°ĀiĀAvġā ( , ĀYPPD<sup>a</sup> ĀvĀU PĀ ġā ) , ĀSACġĀ E<sup>-</sup>ĀSŪMĀ °ĀĀRā , ġ UĒ 2008Š2009gā ¥ġ ġĪMĀ CAZĀDĀUMĒEACġUĒ ¥ĒĪĀiĀ°ġĀĀ PĀ<sup>a</sup>ĀUÁJ U<sup>2</sup>MĀ ¥ĪĪĀiĀĒĒB MzN , ĪPĪZĀY E<sup>-</sup>ĀSĀ °ĀĀRā , ġĀ ĀiĒĒdĒU<sup>2</sup>MĀ ĀiĀ°ē EzPĀV , ÁPĪĀO<sup>a</sup> ĒVĒPĒĒB MzN<sup>1</sup> PĒĒĀ ĀPĀ . PĀ<sup>a</sup>ĀUÁJ U<sup>2</sup>MĀ ¥ĪĪĀiĀĒĒB CAZĀDĀUMĒEQĒĒ ĀiĒĒdĒĀ Šēmi CAZĀDĀUMĒEACġUĒ °ĀtPĀĀ E<sup>-</sup>ĀSĒ : DAVġ PĀ DyōPĀ , P°ĪĀġġ UĒ PĪĀ» , ĪPĪZĀY , PĀōġPĀ VĪĒĀPĒĒEQĀ WĀ<sup>a</sup>ĀĀōĒPĒĒĀ , ġġPĀV , Ā»VĒ °ĀiĀ<sup>a</sup>ĀU<sup>2</sup>UĒĒĀ , ġġĀ PĒ° , PĒĒĒB ¥ĒġĒĒĀ ĀVĒ , ÁPĪĀO<sup>a</sup> PĀĪĪ°Ā ĀĀQĪPĪZĀY ĀiĀ<sup>a</sup>ĀZĀ , ĀAPĀWPĀ °ĀapĒĪĒ CĒĀĀW , ĀĀUĀ<sup>a</sup>ĪC°ē

15. PĀ ġĪMĀ , ġĀ U<sup>2</sup>MĀ ĀĀVĀU , ĀVĀ<sup>a</sup>U<sup>2</sup>MĀ EVĀĀCUMĒĒB ¥ĒĒtōUĒĒĒ , ĀĀĀ , ĀZĀĪDzPē °ĀĀRā C°ĀiĀAvġā ( , ĀYPPD<sup>a</sup> ĀvĀU PĀ ġĪMĀ ) , D PĒ°ĪZĀ d<sup>a</sup>ĀĀġġĀVZĀY , PĒĀ ¥ĀĒPĀJ U<sup>2</sup>MĀZĀ DqĪ<sup>2</sup>vĀVPPĀV CĒĀ<sup>a</sup>ĒĒCvPĀZĀ °ĀUĒE VĀAWĒĒĀV °ĀĀdĒĒġĀW ¥ġĒZĀ ĀiĒĒdĒĒĒ ĀĀVĀU CAZĀDĀUMĀ °ĒĒġĀ , CĒĀŠAZĀĒ "E" ĀiĀ°ē ĀiĀ<sup>a</sup>ĀZĀ °Ēē , Ā PĀ<sup>a</sup>ĀUÁJ U<sup>2</sup>MĒĒB ĒPĀĒĒC<sup>1</sup>°ĒĒ ŠĀZĒĒB U<sup>2</sup>PĀĀ , ĪPĪZĀY ¥ĒĪĀiĀ°ġĀĀ PĀ<sup>a</sup>ĀUÁJ U<sup>2</sup>MĀ ĀĀVĀU PĀĀiĀōUMĒĒĒĒ , PĀ ġZĀ<sup>2</sup> , ĀĀZĀ PĀ<sup>a</sup>ĀUÁJ U<sup>2</sup>MĀ ĒġĀ<sup>a</sup>Ē Šēmi °ĀapĒĪĀ «ġĀiĀZPē ¥ĒĪĀiĀ ««ZĀ °ĀvĒZPē °ĀĀAZĀġĀiĀĀWġĀĀ ĀiĒĒdĒU<sup>2</sup>UÁV CĀUMĒĒB ZĀVĒĒĀV ¥ĒĒtōUĒĒĒ , PĀ , ÁPĪĀO<sup>a</sup> ĒVĒPĒĒB ¥ĒĪĀPĒĒVġĀĀVZĀiĀĀ ĴĀŠĀZĒĒB ŠĀVġ UĒĒ<sup>1</sup> PĒĒĀĪZĀY VĒĒĒĒVġĀĀ °Ēē , Ā PĀ<sup>a</sup>ĀUÁJ U<sup>2</sup>UĒ ¥ĒĪĀPĒĒĒB , ĒĒĀ , ĪPĪZĀY F ġZĀĪPĀV MĀZĀ DZĪĀ ¥ĪĪĀiĀĒĒB VĀiĀġ<sup>1</sup> , PĀōġZĀ ¥ġ UĀĒĒĪĒ PĪĀ» , Ā ĀPĀ .

16. C¥ĀRPIŠĒ ĒPē , ĀġġĀĀ PĀ<sup>a</sup>ĀUÁJ U<sup>2</sup>MĒĒB 2 CxPĀ 3 °ĀĪDUMĒĒ ĀiĀĀ ¥ĒĒtōUĒĒĒ , PĀ QĒĀĀ ĀiĒĒdĒĒĒĒB °ĀOPĒĒĀĀPĀ . CzġĀVĒ 2 °ĀĪDUMĒĒ ē °ĀĀV , Ā ĀPĀZĀ PĀ<sup>a</sup>ĀUÁJ UĒ ¥ĒĪĀPĀ °ĀĪD ±ĀPġĀ 40 °ĀUĀ 2ĒĒ °ĀĪD ±ĀPġĀ 60 ġĀVĒ °ĀUĒĒ 3 °ĀĪDUMĒĒ ē °ĀĀV , Ā ĀPĀZĀ PĀ<sup>a</sup>ĀUÁJ UĒ ¥ĒĪĀPĀ °ĀĪD ±ĀPġĀ 30 , 2ĒĒ °ĀĪD ±ĀPġĀ 40 °ĀUĒĒ 3ĒĒ °ĀĪDĒĒ ±ĀPġĀ 30 ġĀVĒ CĒĀZĀĒĀ MzN , Ā ĀPĀ . CzĀ ġĀW PĀ<sup>a</sup>ĀUÁJ U<sup>2</sup>MĒĒB ¥ĒĒtōUĒĒĒ , ĀPĀ . ĀAPĀWPĀ CĒĀZĀĒĀ MzN<sup>1</sup> ĀiĀ<sup>a</sup>ĀZĀ PĀ<sup>a</sup>ĀUÁJ ĀiĀĒĒB C¥ĀRPIŠĒ ĒPē , Āġ , PĒEQĪZĀ .

17. ĀtŪ °ĀġĀġĀ PĀ<sup>a</sup>ĀUÁJ U<sup>2</sup>MĀ , ĀSĀZĒPĀV , °ĀĀRā C°ĀiĀAvġāU<sup>2</sup>MĀ , ĀtŪ °ĀġĀġĀġĀ ĀĀVĀU dĒĒġĒĒUĀ C°ĀiĀAvġā , PĒĀ ¥ĀĒPĀJ -ĀAZĀ DqĪ<sup>2</sup>vĀVPPĀV CĒĀ<sup>a</sup>ĒĒCvPĀZĀ PĀ<sup>a</sup>ĀUÁJ U<sup>2</sup>MĒĒB °ĀĀVĒ CĒĀŠAZĀĒ "E" ĀiĀ°ē MzN , ĪPĪZĀY ĀĀVĀU ĒPĀĒĒC , ĪPĪZĀY °ĀġĀġĀġĀ ĀiĒĒdĒĒĒĒ °ĀapĒĒĀZĀ °Ēē , Ā ĀtŪ °ĀġĀġĀġĀ PĀ<sup>a</sup>ĀUÁJ U<sup>2</sup>UÁV ŠēmiĒPē °ĀapĒĪĒĒB «ĀĀ , PġĀĀZPĒĒ ĒĒZPĀ , F UĀUĀĀ PĀĀiĀōUMĒĒĒĒ , PĀ ġZĀ<sup>2</sup> , ĀĀZĀ ĀĀVĀU ««ZĀ °ĀvĒUMĒĒ ē °ĀĀĒĒĒĒĀiĀĀWġĀĀ PĀ<sup>a</sup>ĀUÁJ U<sup>2</sup>UÁV CUMĀ °ĒCUMĒĒB MzN , PĀ , ÁPĪĀO<sup>a</sup> ĴZġġĀiĀĒĒB VĪĒĀPĒĒĒĒPĪZĀY

18. F CAZĀDĀUMĒĒB VĀiĀġĀ , Ā<sup>a</sup>Pē E<sup>-</sup>ĀSĀ °ĀĀRā , ġĀ , CAZĀDĀ CĒPĀJ U<sup>2</sup>MĀ , f<sup>-</sup>ĀĒPĀJ U<sup>2</sup>MĀ , °ĀĀRā EAF°ĀiĀġĀUMĀ ĀĀVĀU EVġĀ CAZĀDĀ CĒPĀJ U<sup>2</sup>MĀ V<sup>2</sup>PĀĀ °ĒĀiĀĒOPĀ U<sup>2</sup>PĀĒPĒĒB °ĀġĀĀPĀZĀ PĒĒĒġĀVZĒ 2008Š2009gā ¥ġ ġĪMĀ CAZĀDĀUMĒĀ ĀĀVĀU 2009Š2010 ġĀ Šēmi CAZĀDĀUMĒĒPĒĒĒ ŠZĀĀ<sup>a</sup>ĀUMĒĒB VĒĒġĀ , ĀĀĀ «ĀġĪĀ ¥ĪĪĀĒEQĒĒĒ ¥ĒĒtōUĒĒĒ<sup>1</sup> ZĀ ĀĀVĀU CAWĀUĒĒĒ<sup>1</sup> ZĀ CAZĀDĀUMĒĒB °ĒĒĒĒĒ DZĪĒĒĒĒĒ ĀĀĒĒĒĒ , ĀSACġĪZĀ , ĀĀĀ°ĀiĀZĀ DAVġ PĀ DyōPĀ , ĀPĪĀġġĀ : , ĀSĀZĒĒĒĒ PĀĀiĀōZPĒĒUMĀ ĀĒĒPĀ DyōPĀ

E-ÁSÚÉ ¼UŦVÀ ÇÉÁPŦZAZÀ CAZË 30EÀ ÈPÁSgi 2008 gAZÀ CxPÁ CZPÉ aÉZPÀ PÁ» ÁVZÁIÁ JASZÉAB RavMÁ 1PÉVÀ ÁPÀ, J®e Sèmi «aGUMÉAB ¼UŦVÀ ÇÉÁPÀ «ÁÁgá ÁZPÉ PÁAIÁZÉ CZÉAB ¥ÇtØUÉ½1ZÀ VPŦ aÁ PÁögZÀ G¥À PÁAIÖZPÖ (D aÁVÀ A) DyöPÀ E-ÁSÉ Eaj UÉ PÁ» ÁPÀ aÁVÀ aÉAIÖPÀ SI aÁqUMÁ AiÁaÁZAZË EzË DyöPÀ E-ÁSÁIÁ Sèmi APÉA aÁVÀ kAw ±ASÁI°è ÈÁgPÁV Pè ÁÁVÉ aPÁ aÁÁqÁ ÁPÁZÀ «EAW1ZÉ ¼UŦVÀ CAW a ÇÉÁPŦZÉVÀUÉ aÁ»w ¼ÁqPÀ E-ÁSÚMÁ VPŦ CAZÁ Á CÇÁEA PbÁj U½AZÀ CUMÁgá a J-Áè «aGUMÉAB ¥ÇÁIÁ®Á ¥ÁgÁ®ü S°ÁZÀ.

19. ¼UŦVÀ ÇÉÁPUMÁ PÁZÀ ÈAVGÀ CAZÁDÄUMÉAB PÁ» ÁgZÁZÀ E-ÁSÁ aÁARá GÉAB PÉÁgÁVZÉ ¼UŦVÀ ÇÉÁPZÀ ÈAVGÀ 1ÁPj 1ZÀ CAZÁDÄUMÉAB ¥j UŦÁ aÁ®®è aÁVÀ CAZÁDÄUMÉAB DyöPÀ E-ÁSÁIÁ°è ZÉgÁIÁ a aÁ»wAIÁ aÁÁGÜÉ CAW aÁUÉ½ ÁÁUÁ ÁZÀ. CAZÁFÈÁ ÁUÁ a PÁVPÉ aÁVÀ CAZÁDÄUMÁ ÁgÁgá ÁZPÉ E-ÁSÁ aÁARá GÁ °ÉUÁÁgÁÁUÁVÁgÉ °ÁUME EAVPÀ -ÉÁ¥UMÉAB 2009S2010gÁ ¥ÇgPÀ CAZÁFÈÁ è ¥j UŦÁ ÁÁUÁ aÁ®®è

20. aÉ'i Émi www.kar.nic.in/fincc ¼AZÀ F ÁVÉÁ-ÁIÁÉAB ¥ÇÁIÁ S°ÁZÁVZÉ

JA.Dgi. 2è aÁ ÁÁEwö  
PÁögZÀ ¥ÇÁEA PÁAIÖZPÖ  
DyöPÀ E-ÁSÉ

UÉ

1. PÁögZÀ J-Áè ¥ÇÁEA PÁAIÖZPÖUMÁ : PÁAIÖZPÖUMÁ
2. J-Áè DAVj PÀ DyöPÀ P°UÁgJ UÉ
3. J-Áè E-ÁSÁ aÁARá GÁUMÁ : J-Áè DAIÁ aÁIÁ CAZÁDÁ CÇPÁj U½Á.
4. J-Áè f-Áè ¥AZÁIÁviÉÁ aÁARá PÁAIÖ¼ aÁÁ°PÀ CÇPÁj U½UÉ
5. J-Áè f-ÁÇPÁj U½UÉ
6. DyöPÀ E-ÁSÁIÁ J-Áè CÇPÁj U½UÉ aÁVÀ ±ÁSÚU½UÉ
7. PbÁj ¥be/ °ZÁPj ¥beUMÁ.

~~CEĪSAZÄ~~ 1

~~DAIÄÄIÄ~~

~~a~~ÄÄ

2008Š2009 gÄ Ÿj µÄÄ CAZÄdÄ aÄÄÄ 2009Š2010 gÄ

- PÄ ZÄŸÖPÉ	DAIÄÄIÄ CAZÄdÄ 2008Š09	Ÿj µÄÄ CAZÄdÄ UMÄ 2008Š09	DAIÄÄIÄ aÄÄÄ, ÄP è ÖZÄÄ: E½vÄ	aÄÄÄ, ÄÄ «aÄÄÄÄÄ

## CAZÁDŮMÁ

aĚRá - PĚĀĲĚ

DAĪāĪā CAZÁDŮMÁ ŠZĀ ĀāĪŮMĚĀB ŹĚā Źāā űġĚŸĪÁ ŸĪŃ

DAĪāĪāĪāZĀ CAZÁDĪ 2009Š2010	ŸĲ ġĪVĀ CAZÁDŮMĀ PĀġĀT DUĀāĀ āĪĀā, Ā ŃĲĪĚ½VĀ	āĪĀā, ĪĀ «āġĪŮMĀ	DyġPĀ E-ĀSĀĪāġĀ ŸĪġ āĪĀġĀĪĀ		
			āĀ, ĲĲĪŮMĀ 20.....	6 WĀŮMĀ āĀ, ĲĲĪŮMĀ 20.....	DyġPĀ E-ĀSĀĪā CŃŸĀĪŮMĀ

**GOVERNMENT OF KARNATAKA**

No. FD/14/BPE/2008

Karnataka Government Secretariat  
Vidhana Soudha  
Bangalore, Dated: 17<sup>th</sup> October, 2008**CIRCULAR**

Subject:- Budget 2009-2010 Preparation of Expenditure Estimates.  
(Other than Appendix-B).

Reference is invited to the Budget Calendar for 2009-10 issued in Official Memorandum No. FD 11 BPE 2008 dated 4<sup>th</sup> October 2008. The forms for explaining the variations between 2008-09 BE and 2008-09 RE and 2008-200 RE and 2009-10 BE are here with enclosed (Annexure-I). Adequate number of copies of this annexure should be made by the Estimating Officers at their own end.

2. The Chief Accounts Officers of Zilla Panchayats are treated as Estimating Officers. They may get the estimates typed Major Head-wise. Breakup up to the detailed head level should be given for Revised Estimates for 2008-09 and Budget Estimate for 2009-10 under each scheme. Separate sheets should be used for each Major Head.

3. The Estimating Officers are requested to frame the Revised Estimates for the current year with reference to the actuals of the preceding years, the actuals of the first 6 months of the current year and the probable expenditure for the remaining six months. The variations between the 2008-09 BE and 2008-09 RE should be explained. Where increases are permitted by Government, reference to the Government Order in which increases were sanctioned / authorized should invariably be quoted.

4. The Estimates to be proposed for 2009-10 should be based on the actuals for the preceding years and also on the proposed RE 2008-09. The variations between the 2008-09 RE and the 2009-10 BE should be explained. Reasons for variations should be specified and, only the bare minimum requirements should be provided, keeping in view the instructions issued from time to time regarding the measures to enforce economy in expenditure and the general



need for economy particularly under non-plan items. The Estimating and Controlling Officers should bestow their personal attention to this matter.

5. It may be noted that mere inclusion of increased provision in the Revised Estimates carries with it no authority for incurring additional expenditure and does not dispense with obligation on the part of the Department to obtain necessary supplementary grants or re-appropriations, nor are the Revised Estimates, the proper channel for such application for additional allotments. Re-appropriations or Supplementary grants will not, therefore, be sanctioned unless separate proposals are received in the Finance Department.

6. Anticipated savings which are not required to cover the excesses under other heads within the same grant should be surrendered to Government and such savings have to be taken into account while fixing the Revised Estimates for the current financial year. In no case should such savings be kept in the P.D. Account of the Departments to avoid laps of grants. In the event of such a contingency, specific order of Government in the Finance Department should be taken.

7. **Budget Accuracy:-** Instances have occurred in the past, where substantial amounts are being surrendered either as a result of inclusion of provision in the budget in excess of the requirement or due to non implementation of the schemes provided for in the Budget. There have also been cases where, in the very first quarter of the financial year, the departments have approached Government for provisions of additional funds for certain items which they had not originally anticipated. Instances have also come to the notice of Government where the Departments have spent a major portion of the entire Budget provision within a couple of months and have approached the Finance Department for additional allotment. These instances should be avoided and Budget Estimates prepared with due care and forethought. Proposals should not, therefore, be based on hypothetical estimates but must be worked out on the basis of probable and realistic requirement of funds. This would avoid large variations between the Budget Estimates and the actual expenditure. The expenditure against the Budget provisions in all the months

should be at an even rate and there should not be any abnormal expenditure in the last quarter of the financial year.

8. The year 2009-10 is the third year of XI Five year Plan.

9. It should be noted that **Budget Control** by treasuries have been introduced. Hence, all the items of expenditure are to be classified properly under the relevant head of account. In the absence of proper classification, the treasuries will not be honoring the bills.

10. As soon as the Planning Department communicates the Sectoral Outlay for State Plan 2009-10, the Departments should work out the schematic breakup. The State component and the CSS/CPS components as the case may be, should be distinctly shown against each scheme. The provision for CSS/CPS schemes should be accurately made based on the scheme guidelines. **Such schematic breakup should be furnished to FD within Five Days of communication of Sectoral Outlay by PD. No separate instructions will be issued in this regard by Finance Department.**

11. All SCP / TSP outlays have to be classified under 786-Special Component Plan and 796-Tribal Sub Plan below the functional Major Heads and the corresponding object/detailed heads are 422 and 423.

12. Pre-budget scrutiny of new schemes.- The Internal Financial Advisor system has been introduced in most of the Secretariat Departments. One of the main functions of Internal Financial Advisor is to undertake pre-budget scrutiny of new schemes. Though this system is functioning from number of years, proposals are not being sent by Head of Departments for undertaking pre-budget scrutiny. The Public Accounts Committee has time and again brought to the notice of Finance Department the need for pre-budget scrutiny and it is insisting for its adoption. Heads of Department should send new plan schemes including new buildings proposed to be taken up during 2009-2010 for pre-budget scrutiny well in time before submission of estimates. For this purpose they may first address the concerned Secretaries to Government having Internal Financial Advisor system who in turn after scrutiny by Internal Financial Advisors will forward it to Planning Department and Finance Department for approval and clearance of the scheme and

inclusion in the budget estimates. In respect of Departments where Internal Financial Advisor system has not yet been introduced, proposals for pre-budget scrutiny may be sent on or before 30-11-2008 even if the plan allocation of the item / scheme is not known. This type of Pre-budget Scrutiny will avoid detailed examination of the proposals / Schemes at a later date and the schemes could be implemented in the beginning of the financial year itself.

13. Lands are being acquired for various activities of the Departments. The land holders usually approach courts for higher compensation. The Court decrees are to be fulfilled expeditiously. The Zilla Panchayats and the concerned Departments under State Sector have to propose sufficient provisions in their Budget Estimates to satisfy court decrees depending upon the cases on hand. The decrees are to be treated as "Charged" on the Consolidated Fund.

14. In case of Buildings the following instructions are issued.-

- (i) Provision for all buildings will be made under 'Plan' only. All departments including non-developmental departments such as Revenue, Judiciary, Police, Commercial Taxes etc., should get plan allocation for their requirements for buildings from the Planning Department. Planning Department is required to call for proposals from Non-Developmental Departments also and provide necessary plan allocations.
- (ii) The departments concerned should allocate sufficient amount out of their Plan allocation for buildings. While doing so, the Department concerned should take into account buildings that are already under construction and provide for new works after allocating sufficient amounts for works under progress. The Chief Engineer (C & B) should furnish a list of works in progress with Revised Estimates of 2008-2009 to the concerned Heads of Departments who will be responsible for providing necessary and sufficient funds under plan. The list of works and the estimates should be sent to Finance Department / Internal Financial Advisor along with the plan budget estimates. In accordance with the decision taken by Government, sufficient provision should be made so as to complete the work as per codal provisions. No token provision will be allowed.

15. In the case of execution of Buildings, Roads and Bridges etc., for which the Chief Engineer (Communication and Buildings) is responsible he should

see that no new works are entered in the Appendix 'E' unless Plan and Estimates have been approved administratively and sanctioned technically by the competent authority. In the matter of allocation of Budgetary provision between works in progress and works to be taken up for execution, care should be taken to see that sufficient amounts are set apart for the on going schemes which are in various stages of progress in order to complete them early. Only thereafter provisions may be proposed for fresh works. For this purpose a priority list may be prepared and sent to Government for consideration.

16. Action plan has to be drawn to complete such of the works included under Appendix 'E' within 2 or 3 years. Accordingly for the works to be completed within 2 years budget allocation of 40% and 60% shall be made in first and second year respectively. For such of works to be completed in three years, budget allocation of 30%, 40% and 30% shall be made during first, second and third year respectively. Work shall be completed accordingly. No token budget allotment shall be made and works included in Appendix 'E'.

17. With regard to Minor Irrigation Works, the Chief Engineer, Minor Irrigation and the Chief Engineer, Public Health Engineering, shall see that only such works which have been administratively approved by competent authority are provided for and entered in the Appendix 'E'. Before provision is earmarked in the budget for new Minor Irrigation works from out of the Irrigation Plan allocation, sufficient care should be taken to see that necessary funds are provided for the works which are already taken up for execution and are in various stages of progress.

18. The Heads of Departments, Estimating Officers, Deputy Commissioners, Chief Engineers and other Estimating Officers are requested to bestow their personal attention to the preparation of these Estimates and ensure that they are sent on a "TOP PRIORITY" basis in complete and final form supported by the Statements showing alteration both for the Revised Estimates for 2008-2009 and for the Budget Estimates for 2009-2010, through the concerned Secretariats, IFA / or Secretaries, to the Finance Department on or before the due date fixed viz.,

30<sup>th</sup> November, 2008. All Budget returns to be sent to Finance Department may be addressed to Deputy Secretary to Government (B & R), Finance Department and personal deliveries if any may kindly be arranged to be delivered directly in the Budget Compilation and Committee Section of Finance Department as soon as they are complete without waiting for expiry of prescribed date. The Department may collect all the necessary particulars from the Subordinate Offices from now itself to ensure strict adherence of the due dates.

19. The Heads of Department etc., are requested to see that the Estimates are forwarded to Government not later than the due dates fixed. The Estimates received after the due date will not be considered and estimates will be finalized on the basis of the information available in the Finance Department. Any short fall in the provision or omission in the Budget will be the responsibility of the Department concerned and supplementary grants for such omission will not be entertained during 2009-2010.

20. This Circular can be downloaded from the website:  
[www.kar.nic.in/fincc](http://www.kar.nic.in/fincc).

**M.R. SREENIVASA MURTHY**  
Principal Secretary to Government,  
Finance Department.

Copy to.-

1. All Principal Secretaries / Secretaries to Government.
2. All the IFAs of Secretariat Departments.
3. All Heads of Departments / All estimating officers.
4. All the Chief Executive Officers of Zilla Panchayats.
5. All Deputy Commissioners.
6. All Officers & Sections in Finance Department.
7. Office Copies / Additional Copies.

**Annex-1****Budget****Expenditure**

Statement showing the variations of revised estimates for the year 2008-2009 and

Head of Account	Budget Estimates 2008-09	Revised Estimates 2008-09	Variations in Budget increase / Decrease	Reasons for Variation

**Estimates****Major Head of Account**

Budget Estimates for the year 2009-2010

Budget Estimates 2009-2010	Variations from the Revised Estimates Increase / Decrease	Reasons for Variations	to be filled by FD officers / offices		
			Accounts 20.....	Accounts for 6 months 20.....	Opinion of Finance Department