

PEÁOI PÁ , PÁögà
DyöPAE-ÁSE
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«µÁiÀ :Š Šemí CAZÁdÁUMÁ - 2010Š2011

2010Š2011EÁ aµDzÀ DAIÁaMAiÀ CAZÁdÁUMÁEB vÁiÁÁj ,PÁ ,ÁŠAÇÛZÁVÉ F aÁÁAÇEÁ
„MEZIEUMÁEB µÁqÁÁVZÉ

2. 2010Š11 EÁ aµDÁ 11 EÁ YÁZPÁŦŦÖPÁAiŦEÁdEÁiÁ EÁÖEÁ aµDÁÁVZÉ

3. 2010Š2011EÁ aµDzÀ Šemí PÁAiÁÖaEÁB µÁiÁAwÁÁa ,PÁÁÁV PÁÁÁqÁEÁB F COPÁVÁ
eÁÖEPE ©UMŦÁÁVZÉ DyöPA E-ÁSÁiÁ°EÁ Šemí PÁAiÁÖaEÁB „jZÁEV¹PÉEAqÁ ÖEÁUÁaÁ
GzÁ±CAZÁ PÁÁaÁCAiÁEÁB UŦEVÁŦŦ ,ÁÁZÁ CAÁEPA EzjÁZÁV CAWÁÁ ÖÁVUMÁEÁ PEÖZÁ
MvŦPÁEÁB vÁŦZÁVÁUÁVZÉ Šemí PÁAiÁÖUMUÉ aŦEZŦ DzÁMÉ µÁr, UŦEVÁŦŦŦgÁÁ ÇEÁAPPÁ
CAVŦÁUMÁPÁŦŦKE PÁAiÁZÉ „ÁZPÁZÁŦŦŦŦŦEÉ aŦŦCUMÁEB PÁÁ» ,ÁÁÁ ÖÁUÉ EŦEÁRPEVÁÁÁVÉ
CAZÁdÁ COPÁjUMUÉ «EÁWŦÁÁVZÉ „ÁÁÁÖÁiÁZÁ ÇEÁPÁ E-ÁSÚMÁE DAVjPÁ ÖŦPÁÁ
„PÖÁÁgÁEÁB EÁ«ÁÁÁVZÉ F E-ÁSÚMÁE „ÁŠAÇÛZÁ CAZÁdÁUMÁEB DyöPA E-ÁSÚE „PÖÁÁÁ
„PÁÁÁV „ÁŠAZŦÁ Ö E-ÁSÚMÁ DAVjPÁ ÖŦPÁÁ „PÖÁÁgÁUÉ PÁÁ» „ŠÖÁZÁ. EvŦÁ
„ÁZÁÖUMÁE ,PÁÖgÁZÁ GYÁ PÁAiÁÖZPÖ (D ÁÁVÁU ,Á.), DyöPA E-ÁSE EÁÁÁ «¼Á„PE DyöPA
E-ÁSÁiÁ DAIÁaMAiÁ „APŦEÁ ÁÁVÁU „ÁÁWÁiÁ ±ÁSÚE CAZÁdÁUMÁEB PÁÁ» „ÁÁZÁ.

4. f-ÁE YÁZÁÁiÁvi ÖÁUKE VÁÖEPA ÁÁVÁU UÁÁÁ YÁZÁÁiÁviUMUÉ aUÁÖaUÉ aÁÁqÁÁUÁÁÁ
aŦEVŦPÁEÁB DAIÁaMAiÁZPÉ „Áj „ÁÁVZÁY „ÁŠAZŦÁ Ö E-ÁSÁ aÁÁRÁ -PÁ ZÁŦŦÖPÁiÁ°E M¼Á ZÁŦŦÖPE
196Š f-ÁE YÁZÁÁiÁviUMUÉ ÇEÁZÁEÁ 197-VÁÖEPA YÁZÁÁiÁviUMUÉ ÇEÁZÁEÁ 198-UÁÁÁ
YÁZÁÁiÁviUMUÉ ÇEÁZÁEÁ EvÁÇUMÁ CrÁiÁ°E VŦEÁj „ÁÁVZÉ «ZÁ ÁÁRÁ -PÁ ZÁŦŦÖPUMÁE YÁŦ
f-ÖMÚE ÁiŦEÁdEÉ ÁÁVÁU ÁiŦEÁdEÁVŦÁ PÁAiÁÖPÁUMUÉ MzV¹gÁÁÁ ÖŦZÁ «ÁŦPÁEÁB «ZÁEÁ
aÁÁqÁŦPE ÁÁR „ÁZÁ ÖAPi qÁPÁŦÁÁmi JAZÁ PŦÁiÁÖŦÁÁÁ „PÁAiÁPA DAIÁaMAiÁ „ÁYÁi UMÁE
VŦEÁj „ÁÁVZÉ

5. f-ÁE YÁZÁÁiÁviUMÁ aÁÁRÁ -PÁÇPÁjUMÁ F „ÁŠAZŦPÉ CAZÁdÁ COPÁjUMÁV
PÁAiÁÖµÁD»¹, „ÁÁÁÁ DAIÁaMAiÁ CAZÁdÁUMÁEB vÁiÁÁj¹, ÇZEÁB „ÁŠAZŦÁ Ö E-ÁSÁ
aÁÁRÁÁÁÁ ÖÁUKE „ÁÁÁÖÁiÁZÁ DAVjPÁ DyöPA „PÖÁÁgÁUÉ PÁÁ» „PÁ PŦEÁŦÁÁVZÉ EÁVŦÁ
E-ÁSÁ aÁÁRÁÁÁÁ, F CAZÁdÁUMÁEB YjZÁ°¹ vŦÁÁ µŦÁZŦEÁÇUÉ „ÁÁÁÖÁiÁZÁ DAVjPÁ DyöPA
„PÖÁÁgÁÁ ÁÁSÁÁVŦÁ µŦŦŦŦZÁ ÇEÁAPPZÁ aŦEZŦÉ DyöPA E-ÁSÚE PÁÁ» „ÁÁPÁZÁ
„ÁEÁ „ÁÁVZÉ

CxPÁ CzÁ ¥wvAIA°zAIAÁ CxPÁ ¥AgA''PÁUA ''ÁPÁVZÁIÁÁ aÁVÁU »ACEÁ aµDZÁ
DAIÁaAIAZP è ,Áj 1gáa PÁaÁUÁJ UÁÁ aÁAPÁAIAaÁV°AIAÁ JAS SUE AIAxÁxID aÁÁ»wAIAEÁB
aÁqÁ'ÁPÁ.

16. J-Áe PÁ QJÁUÉ AIEÁDEAIA CrAIA°e aÁÁVé °ÁtZÁ K¥ÁDqÁ aÁÁqÁ ÁUÁVÉ
,ASAZMÁ Ö E-ÁSÚMÁ vPÁ E-ÁSÚMÁ PÁ QJÁUÉ Sémí CAZÁDEÁB gÁE | ,ÁaÁUÁ aÁÁÁÖt
PÉUEAqÁ PÁ QJÁUÁ aÁVÁU «ÁÖvPÁUÁWÁÁ PÁ QJÁUÁEÁB aÁÁVé -PPE VÚZÁPÉVÁ'ÁPÁ aÁVÁU
aÁÁÁÖtZÁ °ÁVZPÁgÁ PÁ QJÁUÉ ,ÁPÁÁO aÁEVPEÁB aÁAdEgÁ aÁARZÁ EAVÁgÁ °ÁE ,Á
PÁaÁUÁJ UÁUÉ MZV ,Á'ÁPÁ. aÁARÁ C°AIAVÁgÁ (,Á¥PÁD aÁVÁU PÁ QJÁUÁ) GvÁgÁ aÁVÁU ZDÖt
aÁPÁIA E aÁJÁUÁ ,ÁPÁÁO aÁAAvPÁV AIEÁDEÁ °ÁAPÉ-ÁAZÁ CUMÁÁZÁ ,ÁPÁÁO aÁAIAEÁB
MZV ,PÁ CEÁPÁE°ÁUÁaÁVÉ ,ASACVÁ E-ÁSA aÁARÁ ,ÁUÉ ¥j µvÁ CAZÁDÁUÁKEACUÉ
¥wvAIA°gÁ PÁaÁUÁJ UÁÁ ¥hAIEAZEÁB aÁVÁU ZÁ°AIA aÁµDPE CUMÁ«gÁaÁ aÁEVÁ aÁVÁU aÁAACEÁ
aÁµDPE CUMÁ«gÁaÁ aÁEVÁ E aÁUÁÁ «aÁJÁUÁEÁB MZV ,Á'ÁPÁ. ,Á»VÁIA aÁIAaÁUÁÁ ¥PÁGÁ
PÁaÁUÁJ UÁEÁB aÁAPÁAIAUKE½ ,PÁ DAIÁaAIAZP è ,ÁPÁÁO aÁEVPEÁB MZV 1PÉVÁ'ÁPÁ. AIAÁÁZÁ
,ÁAPÁWPA K¥ÁDÖrUÉ CEÁaÁW ,ÁÁUÁÁc°e °ÁE ,Á PÁaÁUÁJ UÁÁ ,Á¥DQÁV UÁEVÁ'ÁZÁ
CEÁAPÁZÉVÁUÉ ¥ÁÁPÁEÁIAEÁB PÁÁ» ,Á'ÁPÁ aÁVÁ D ,Á¥DQÁIAEÁB Sémí ¥ÁD
¥j ZÁ°EÁVÁVÁ ÁÖ aÁÁqÁ ÁUÁaÁZÁ. f-Áe ¥ÁZÁAIAVI aÁIAAVÁtZP gÁaÁ PÁaÁUÁJ UÁÁ SUE f-Áe
¥ÁZÁAIAVIUÁÁ aÁÁ-É °Á½ZÁVÉ PÁÁ PÉUEVÁ'ÁPÁ.

17. aÁAZÁt, -ÁREA ,ÁÁVé aÁVÁU ¥PÁ UÁUÁ E-ÁSAIA aZDÁ±PÁgÁ J-Áe Sémí PÁAIAÖUÁÁ
VÁVÁÖ JAZÁ ¥j UÁtÁ aÁAZÁIA°AIAZP è AIAÁÁZÁ °ÁVZP è «¼AS°ÁUÁZÁVÉ EÁEÁR-PÉVÁ'ÁPÁ
aÁVÁU CUMÁÁZÁgÉ «±ÁµÁ K¥ÁDqÁ aÁÁqÁaÁZÁgÁ aÁE°PÁ Sémí PÁAIAÖPE aÁEZP DZÁVÉ aÁqÁ'ÁPÁ.

18. aÁUÁVÁ CEÁAPUÁEÁB ¥Á° ,ÁcZP è aÁUÁVÁ ,PÁAIAPE DAIÁaAIAaEÁB aÁAR ,PÁ DyöPA
E-ÁSÚE ,ÁZPÁUÁÁc°e DZÁZÁ F CcPÁVÁ eÁÁEÁZP è ,ÁEa1gáa CEÁAPUÁÁ SUE
JZÁPÁ» ,ÁPÁZÁV aÁVÁU DAIÁaAIA CAZÁDÁUÁEÁB «±ÁµÁ N-PÁgÁgÁ aÁE°PÁ PÁÁ» 1PÉqÁaÁZÁ.
aÁUÁVÁ CEÁAPUÁÁZÁ CAZÁDÁUÁÁ vPÁÁcZP è PÁZÁ aÁµDZP è MZV 1gáa CAZÁFEÁ aÁÁ-É
DAIÁaAIAEÁB DyöPA E-ÁSÁIAÁ CAWÁUKE½ ,ÁÁPÁUÁVÉ aÁVÁU SémíEÁ ÁUÁ°ÁZÁ PÁvPÁEÁB
MZV ,PÁ CcPÁ aÁEVÁZÁ ¥ÁÁPÁEÁIAEÁB 2010Š2011gÁ DyöPA aÁµDZÁ C°AIAIA°e ¥j UÁtÁ ,ÁÁc°e

19. ¥j ZµD ``°" CAZÁDÁUÁÁ aÁVÁU aZÁ CAZÁDÁUÁEÁB vAIAÁJ ,ÁaÁ SUE «aÁgPÁZÁ ¥ÁÁPÁ
,ÁEZÉUÁEÁB aÁRPAIAVÉ aÁqÁ ÁUÁaÁZÁ. F aÁZÁ E-ÁSA aÁARÁ ,ÁgÁ, f-ÁcPÁJ UÁÁ aÁVÁU
EvÁgÁ CAZÁDÁ CcPÁJ UÁÁ, F CAZÁDÁUÁEÁB 1ZÁ'ÁPÉVÁ'ÁPÁ SUE CUMÁ K¥ÁDqÁ
aÁAR-PÉVÁVÁZÁV

20. aÁÁUÁ aÁAIEÁ«ÁWÁIAEÁB °ÁEACZÁ CcPÁJ UÁÁ : 1SÁCAIAÁgÁ CAWÁÁ gÁEÁ ,É°ÁUÁEÁB
DAIAÁ E-ÁSÚMÁ PÁAIAÖgÁÁ ¥ÁZÁEÁ ZÁ¶ÖPE CrAIA°e MZV ,ÁÁUÁWÁZÁV ``2071Š«±ÁW aÁVÁU
EvÁgÉ aÁÁUÁ ,É°ÁUÁÁ" JAS KPA ¥ÁZÁEÁ ZÁ¶ÖPÁIAÁR CAWÁÁ gÁEÁ ,É°ÁUÁUÉ -PÁÁBqÁPÁ
''ÁgÁZÁ aÁIAAVÁPÁ aÁVÁU aÁÁ-ÁR ¥j ÁPÁgPÁgÁ wZÁVÁR aÁNÁIAEÁB aÁRgÁVÁgÉ DZÁZÁ

E-ÁSA aARa, gA : CAZAdA vAIAj PA CcPAj UMA 2010S2011EA DyöPA aüDzP e aüWÜ
°FEAZP gA a CcPAj UMA : EEPhA FhAIA eFEVUE Ca gA aAE® aAVEA vAnO MIA aAVÜ Ca gA
CAwAA gEA E® zA CAZAdEAB vAIAj 1 MZV, A APA. F «a gUMeAB CEASAZA S II gP e
MZV, A APA.

EZÁa aüWÜ gÁFEÁÁ aAVÜ aAgAt FPhT UkuE ASACU zA CAwAA gEA E® gUMeAB
PMÉZa aAEgA aüDUMA gA, j aZUMA DzAgzA aAA-É CAZAdA aAQMPÉZÁV

21. F CcPÁVÁ eÁFEP EAB DyöPA E-ÁSAiÁ aÉ i, fmi www.kar.nic.in/finance aZÁ
FbÁiÁ S°AZÁ.

(JA.Dgi. 2A aÁ, PÁEwö)
PÁögZÁ FZÁEA PÁAiÁöZPö
DyöPA E-ÁSE

UÉ

aA°Á-ÁSAFA@gA, PEÁöI PA AUMeGÁ.
COPÁCP DAIÁPbÁ, PEÁöI PA PÁögÁ AUMeGÁ.
PÁögZÁ J-Áe FZÁEA PÁAiÁöZPöUMÁ aAVÜ PÁAiÁöZPöUMÁ
J-Áe CPhA PÁAiÁöZPöUMÁ, dAn PÁAiÁöZPöUMÁ, GFA PÁAiÁöZPöUMÁ, AUMeGÁ
J-Áe DAVj PA DyöPA P°UÁgA aAVÜ CcPÁEA PÁAiÁöZPöUMÁ, AUMeGÁ
AiFEAdEA E-ÁSAiÁ J-Áe QÁiÁ WÁ PUMÁ aZÁö±PhA
DyöPA E-ÁSAiÁ J-Áe Sefmi APPEA ±ASUMÁ
«±ÁµÁ CcPAj UMA, FEAPFEAFÁiFEAV E-ÁSE (°At PÁ, A WÁ PA : DyöPA E-ÁSE (F-Áe
FAZÁAiÁvi)
J-Áe E-ÁSE aARa, gA aAVÜ EvbÁ CAZAdA aAQa a CcPAj UMA,
aARa EAFaAiAgAUMÁ
J-Áe f-Áe FAZÁAiÁvi aARa PÁAiÁöaÁö°PA CcPAj UMA °ÁUKE aARa PÁiCpÁj UMA
J-Áe FAZÁZPA DAIÁPbÁUMÁ
J-Áe f-ÁcPÁj UMA
gÁdÁ ZÁEA aLÁ DAIÁPbÁ, PEÁöI PA PÁögÁ AUMeGÁ
PÁAiÁöZPö, C@ASÁv bÁ DAIFEÁU AUMeGÁ
FEAPFEAFÁiFEAV E-ÁSE: aAgÁaj E-ÁSAiÁ J-Áe aARa C°AiÁAv bÁ
aZÁö±PhA, aAZAt, ÁREA aAVE aAVÜ FPA uUMA E-ÁSE AUMeGÁ,
aAgZÁ gÁdÁFA
°ZÁPj FbUMÁ.

IV gÁdà AiÉÉdÉÁ PÁiÁÖPÉÁUMÁ

- i) DyöPÁ E´ÁSÁiÁ° è 2009Š2010gÁ 30EÁ ÈPÁŠgi 2009
 ¥j µñvÁ gÁdà AiÉÉdÉÁ CAZÁdÁUMÁ
 1ÁPÁw
- ii) DyöPÁ E´ÁSÁiÁ° è 2010Š2011EÁ aµñzÁ
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- iii) E´ÁSÚMÁ aÁARÁ, ÚjÁ aÁVÁU, ÁŠAÇU zÁ
 DqñvÁ, ÁÁÁiÁzÉAÇUÉ, PÁÁ´ÉÁa¹
 AiÉÉdÉÁ E´ÁSÁiÁÁ 2010Š2011EÁ
 aµñPÁV gÁdà AiÉÉdÉÁ PÁiÁÖPÉÁ
 vÁiÁÁj, ÁÁzÁ AiÉÉdÉÁ DAIÉÁUPÁ
 AiÉÉdÉÁiÁ Új µñ
 ¥j «ÁwÁiÁEÁB w½¹zÁ PÉqÁ Á
- iv) CAZÁdÁ aÁÁqÁaÁ CÇPÁj U½AZÁ °ÁUKE
 f´Áe ¥ÁZÁiÁvU½AZÁ AiÉÉdÉÁ
 CAwªÁ CAZÁdÁUMÁ 1ÁPÁw AiÉÉdÉÁ E´ÁSÁiÁÁ CAwªÁ
 AiÉÉdÉÁ °ÁPÁiÁEÁB w½¹zÁ
 MAZÁ aÁg¼É¼UÁV

v DyöPÁ E´ÁSÉ-ÁAZÁ Šémi CAZÁdÁUMÁEÁB CAwªÁUÉ½, Á«PÉ

- i) 2008Š2009gÁ aÁ, µPÁUMÉÁB ZÁR°, ÁÁzÁ 23EÁ ÈPÁŠgi 2009
- ii) ¥j zµñ´°' ÈPÉÁ CAZÁdÁUMÁ ¥j µñgÁt 24EÁ r, ÁŠgi 2009
- iii) AiÉÉdÉÁvÁjÁ aÁVÁU PÁAZÉ ¥ÁgÁ, ÁvÁ aÁVÁU
 PÁAZÉ aÁPÁiÁ AiÉÉdÉUMÁ 31EÁ r, ÁŠgi 2009
 (¥j zµñµÉAÇUÉ) CAZÁdÁUMÁEÁB
 ¥j zÁ°, Á«PÉ aÁVÁU CAwªÁUÉ½, Á«PÉ
- iv) AiÉÉdÉÁiÁ ¥j µñvÁ CAZÁdÁUMÁEÁB aÁVÁU
 ¥ÁqÁVPA Šémi CAZÁdÁUMÁ
 CAwªÁUÉ½, Á«PÉ 31EÁ r, ÁŠgi 2009
- v) 2010Š2011gÁ Šémi zÁŕŕÖPUMÁ CAwªÁ
 AiÉÉdÉÁ gµÉgÁŠÉ DyöPÁ E´ÁSÉ-ÁAZÁ
 CAwªÁUÉ½, ÁÁzÁ CAZÁdÁ aÁÁqÁaÁ
 CÇPÁj U½AZÁ AiÉÉdÉÁ
 CAZÁdÁUMÁEÁB 1ÁPÁj 1zÁ
 PÉqÁ Á
- vi) gÁd, Á CAZÁdÁUMÁEÁB CAwªÁUÉ½, ÁÁzÁ 8EÁ dÈPÁj 2010
- vii) CEÁZÁEUMÁ DzÁg¼zÁ aÁÁ´É CAZÁdÁUMÁ
 vÁiÁÁj PÉ aÁVÁU ¥ÁZÁEÁ zÁŕŕÖPÁiÁ, ÁQÇÁ
 ¥hÖ CxÉÖÁ¥ÁiÁUMÁ, Šémi eÁŕÉÁ¥ÁvÁ
 EvÁÇUMÁEÁB vÁiÁÁj, ÁÁzÁ 15EÁ dÈPÁj 2010

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77.	Š¼Āj	418
78.	©Āzġi	419
79.	gĀĀiĀZĒgi	420
80.	«±ĀµĀ WĀ PĀ AiĒĒĀdĒĒ	422
81.	Vj dĒĀ ŸĀĀ±Ā GŸĀiĒĒĀdĒĒ	423
82.	Ÿġ ĀPĀē ^a ZĀĀĀ	433
83.	ĒĀ Āqīō PĀ ^a ĀUĀj UĀĀ	436
84.	^a ĒĀ «±ĀµĀ WĀ PĀ AiĒĒĀdĒĒ MI ĀUĒer Ā«PĒ	442
85.	^a ĒĀ «±ĀµĀ Vj dĒĀ AiĒĒĀdĒĒ MI ĀUĒer Ā«PĒ	443
86.	zĀ ^a ĀtUġĒ	451
87.	gĀ ^a ĀĒUġĀ	452
88.	aPĒŠ¼ĀŸĀgĀ	453
89.	ZĀ ^a ĀgĀdĒUġĀ	456
90.	GqĀ!	457
91.	··ĀU®PĒĒmĒ	461
92.	UĒĀĀ	462
93.	°Ā ^a Āj	463
94.	PĒĒŸĀĀ	466
95.	ĀiĀĀZĀj	467
96.	·PĀĀgĀ ĀWĀUĒUĒĒ Ā®UĀĀ	495

059	Evġé ^a ZUMĀ		
130	◦ġAdĀ ¥PĀ uÉ ^a ZUMĀ		
298	Š◦Ā ^a ĀĒĀ zĒĀ		
308	^a ĀĀ ^a Ā ^a ĀvĀU D◦ĀġĀ	059	Evġé ^a ZUMĀ
424	UĀ&ĀĀt ◦ĀġĀ ġġSġAdĀ AiĒĒdĒĒ		
425	ĒUġĀ ◦ĀġĀ ġġSġAdĀ AiĒĒdĒĒ		
500	MmĀġĒ		
058	«zĀzĒDŪ ^a ĀvĀU ◦Āġ ĒĀ ±Ā◦Ā	071	PĀ ĠĀ ^a ZUMĀ
072	◦ĀrUĒ zġĀ ^a ĀvĀU vġĀ UĒ		
100	◦ĀtPĀ _Ā Ā _Ā PĀĀiĀ / ¥ġ◦ĀġĀ	100	◦ĀtPĀ _Ā Ā _Ā PĀĀiĀ / ¥ġ◦ĀġĀ
101	ġPĀĀiĀĒĒzĀĒĀ	101	ġPĀĀiĀĒĒzĀĒĀ
104	PĒEqĀUĒ	104	PĒEqĀUĒ
106	ġPĀĀiĀ zĒĀ	106	ġPĀĀiĀ zĒĀ
111	«zĀġyŌ ^a ĀvĒĀ ^a ĀvĀU «ĀvĀ ^a ĀvĒĀ		
131	ġPĀ _Ā Ā _Ā Ā ^a Ā ^a ZUMĀ		
095	¥bĀ ¥Ā _Ā PUMĀ	117	«zĀġyŌ ^a ĀvĒĀ ^a ĀvĀU GvĀdĒUMĀ
310	KeĀmiUĀUĒ ◦ĀġĀ ^a zĒĀ Āġ		
125	DzĀ◦ĀPġĀt	125	DzĀ◦ĀPġĀt
137	ġĀĀPĒ ^a ĀvĀU vĀPĒĒ		
145	◦ĀĒĒ ĀĠĒĒĀ		
154	«ġġUMĀ ^a ĀvĀU ĀzĀġUMĀ		
165	d ⁻ Ā±ĀiĀUMĀ	132	ŠAqPĀĀ ^a ZUMĀ
166	ġ ^a ĀĒĒĒ ĒĀ ⁻ UMĀ ^a ĀvĀU G¥ĒĒ ⁻ UMĀ		
167	PĀ◦Ā ^a UMĀ ^a ĀvĀU ±ĀSUMĀ		
169	ĒĠĀ ±ĀSUMĀ ġ ^a ĀĒĒĒ		
171	◦ĀġĀ ^a ĀĀUĠUMĀ		
459	ŠAqPĀĀ ^a ZĒ		
381	ġ ^a ĀĒĒĒ		
133	«±ĀμĀ C◦PĠĠP AiĒĒdĒĒ	133	«±ĀμĀ C◦PĠĠP AiĒĒdĒĒ
139	◦Āġ PĀ ^a ĀUĀġ	139	◦Āġ PĀ ^a ĀUĀġ
140	ġĀtŪ PĀ ^a ĀUĀġ UMĀ	140	ġĀtŪ PĀ ^a ĀUĀġ UMĀ
147	◦ĀĀ±ĒĀ ^a ĀvĀU PĀ ĠUMĀ	147	◦ĀĀ±ĒĀ ^a ĀvĀU PĀ ĠUMĀ

172	gÀ ÚMÄ	172	gÀ ÚMÄ
173	ÁvÄª ÚMÄ	173	ÁvÄª ÚMÄ
180	AiÄAvBÜMÄª ÁvÄÜª ÁªÄÄVÜMÄ	180	AiÄAvBÜMÄª ÁvÄÜª ÁªÄÄVÜMÄ
182	zÄgÄ ÚMÄª ÁvÄÜª ÁUÄtPÉ	182	zÄgÄ ÚMÄª ÁvÄÜª ÁUÄtPÉ
191	EÄzÉÄª ÁvÄÜ vÉ®ª ÉZÜMÄ		
192	®WÄª Áª°ÉÜMÄ zÄgÄÜ	195	Áj UÉª ÉZÜMÄ
193	°Éª Áª Áª°ÉÜMÄ Rj ÄÇ		
140	®WÄ PÄª ÄUÄj	200	ªª°ÜÉ
150	zÄgÄÜ «±ÄµÄ zÄgÄÜª ÁvÄÜ ÉkÄPÜgÄt		
201	f~Äe ¥ÄZÄÄiÄvüÜMÜEª PÄÄiÄÄEÄzÄEÄ	201	f~Äe ¥ÄZÄÄiÄvüÜMÜEª PÄÄiÄÄEÄzÄEÄ
211	ŠAqPÄ¼Äª °ÉrPÉ	211	ŠAqPÄ¼Äª °ÉrPÉ
161	C®APÜgÄt	221	ÁªÄÄVªª ÁvÄÜª gSgÄdÄ
229	G¥PÜgÄtª ÁvÄÜª Äj		
222	OpzÄª ÁvÄÜ gÄª ÄÄiÄªPÜMÄ	222	OpzÄª ÁvÄÜ gÄª ÄÄiÄªPÜMÄ
225	°Éª Áª gSgÄdÄÜMÄ	225	°Éª Áª gSgÄdÄÜMÄ
230	Dª MēG¥PÜgÄt ÜMÄ	230	Dª MēG¥PÜgÄt ÜMÄ
234	¥kÄPÄgÄª ÉZÜ	234	¥kÄPÄgÄª ÉZÜ
127	DAVj PÄ I Ätª ÄZÄÄiÄÜMÄ		
128	PÄAzÈ I Ätª ÄZÄÄiÄÜMÄ	240	I Ätª ÄªÉ
129	ÄZÄÄiÄPÄVª PÄÄiÄ		
241	ŠrÜ		
243	ŠAqPÄ¼Äªª ÄÄ®t ŠrÜ	243	ŠAqPÄ¼Äªª ÄÄ®t ŠrÜ
250	ÄZÄtÄª ÉZÜMÄ	250	ÄZÄtÄª ÉZÜMÄ
126	CAwªÄ gÄÄª É®ª ÜMÄ		
251	ÄZÄtÜMÄ	251	ÄZÄtÄª ÁvÄÜªªª ÄwÜªª ÄVÉÄª É®ª ÜMÄ
252	ªªÄwÜªª ÄVÉZÄ ¥jª ÄwÜªªª ÄÉ®ª		
253	CEÄPA¥Äª ÄÄ		
254	ªÄgÄtª °ÄÜKEªªª ÄwÜªª G¥ZÄÉÄ		
028	2059 -ÉÄPÉÄ¥ÄiÉÄV-ÄÄZÄ E.n. . ªÉZÜMÄ		
029	2701 Äjª ÁvÄÜªª ÄZPÄª ªÄgÄªj -ÄÄZÄ E.n. .ªÉZÜMÄ	261	DAVj PÄ -PÄª ÄÄªªÜÉ
030			

412	^a ĀAqā	412	^a ĀAqā
413	··ĪUĀĀ	413	··ĪUĀĀ
414	©eĀŸĪgā	414	©eĀŸĪgā
415	zĀgP Āqā	415	zĀgP Āqā
416	GvĪgĀ PĒĪqā	416	GvĪgĀ PĒĪqā
417	UĀ®UĀō	417	UĀ®UĀō
418	Š¼Āj	418	Š¼Āj
419	©Āzĵi	419	©Āzĵi
420	gĀĀiĀZĪEgĀ	420	gĀĀiĀZĪEgĀ
422	«±Āµā WĀ PĀ AiĪĒĀdĒĒ	422	«±Āµā WĀ PĀ AiĪĒĀdĒĒ
423	Vj dĒĀ ŸĪZĀ±Ā GŸĀiĪĒĀdĒĒ	423	Vj dĒĀ ŸĪZĀ±Ā GŸĀiĪĒĀdĒĒ
432	Ÿĵ ĀPĀē ^a EZUĪĀ	432	Ÿĵ ĀPĀē ^a EZUĪĀ
436	EĀ Āqīō PĀ ^a ĀUĀj UĪĀ	436	EĀ Āqīō PĀ ^a ĀUĀj UĪĀ
442	^a eĀ «±Āµā WĀ PĀ AiĪĒĀdĒĒ MI ĀUĪER, Ā«PĒ	442	^a eĀ «±Āµā WĀ PĀ AiĪĒĀdĒĒ MI ĀUĪER, Ā«PĒ
443	^a eĀ «±Āµā Vj dĒĀ AiĪĒĀdĒĒ MI ĀUĪER, Ā«PĒ	443	^a eĀ «±Āµā Vj dĒĀ AiĪĒĀdĒĒ MI ĀUĪER, Ā«PĒ
451	zĀ ^a Āt UĵĒ	451	zĀ ^a Āt UĵĒ
452	gĀ ^a ĀE UĵĀ	452	gĀ ^a ĀE UĵĀ
453	aPĪŠ¼ĀŸĪgā	453	aPĪŠ¼ĀŸĪgā
456	ZĀ ^a ĀgĀdĒ UĵĀ	456	ZĀ ^a ĀgĀdĒ UĵĀ
457	GqĀ!	457	GqĀ!
461	··ĀU®PĒĒĀmé	461	··ĀU®PĒĒĀmé
462	UĪZUĀ	462	UĪZUĀ
463	°Ā ^a Āj	463	°Ā ^a Āj
466	PĒĒŸĪĀ	466	PĒĒŸĪĀ
467	AiĪĀzĀj	467	AiĪĀzĀj
495	·P PĀgĀ, ĀWUĪZUĒ, Ā®UĪĀ	495	·P PĀgĀ, ĀWUĪZUĒ, Ā®UĪĀ

CEĀŠAZĀŠ II

EĀŠĒ.....

PĒĀ.	CCPĀj UĀA: EĒPġġĀ °ĒġĀ	α ^a ĪWŪ °ĒAZĀ ^a Ā ΦEĀAPĀ	^a ĀE® ^a ĀVEĀ	vĀnŌ ^{..} Īĭ	°DĒP ġĀ ^a Ā ġġĀĪĀ DzĀġzĪ ^a ĪĀ ⁻ Ē CAw ^a Ā ġġĀ Ē® ^{..} ĪĪĀ

GOVERNMENT OF KARNATAKA

FINANCE DEPARTMENT

OFFICIAL MEMORANDUM

No. FD 15 BPE 2009, Bangalore, dated . 16th October, 2009

Subject : **Budget Estimates - 2010-2011**

The following instructions are issued in connection with the preparation of the Budget Estimates for 2010-2011.

2. 2010-11 is the fourth year of the 11th 5 year Plan.

3. The calendar for regulating the Budget work for 2010-2011 is enclosed to this O.M. When a period of time is allowed for any item for work, the intention is to secure an even flow of work in Finance Department and thus avoid rush of work in the last stages. Estimating Officers are requested to see that **TOP PRIORITY** is given to the Budget work and that the estimates are sent as soon as they are completed without waiting for the expiry of the prescribed date. Internal Financial Advisors have been appointed in most of the Secretariat Departments. The Estimates relating to these Departments may be sent to the Internal Financial Advisors for further submission to Finance Department. In other cases, the Estimates may be sent to the Budget Compilation and Committee Section of Finance Department, addressed to Deputy Secretary to Government (B & R) Finance Department.

4. The amounts transferable to the Zilla Panchayats / Taluk and Village Panchayats are shown in the budget under the relevant departmental Major Heads under the Minor head "196/197/198. A subsidiary Budget Volume called the Link document presented to the Legislature will give the scheme-wise provision for each District under Plan and Non-Plan respectively under the different Major Heads.

5. The Chief Accounts Officers of Zilla Panchayats will act as Estimating Officers for District Sector Schemes and they are required to send the detailed Budget estimates to the **concerned Heads of Department and the IFA**. The Heads of Department in turn should scrutinise the estimates and forward them with their remarks to the Finance Department through the IFA before the due dates fixed.

6. All estimates should be formulated with the greatest care and accuracy and also with due regard to sanctions and actual requirements. Estimates under expenditure heads should provide for minimum requirements of the departments keeping in view the economy measures enforced from time to time.

7. The common detailed heads of account in the revised structure of Budget and Accounts are given in Annexure-I. Estimates of expenditure should invariably be shown by detailed heads of account in respect of both Plan and Non-Plan as in Annexure-I and the provision under 051-General Expenses and 059-Other Expenses should be as minimum as possible. Detailed provisions for schemes should be indicated both for revised Estimates and Budget Estimates.

8. Only such sanctions to establishments and other recurring charges which are communicated on or before the 29th September 2009 should ordinarily be taken into account in framing the expenditure estimates. But a list of further sanctions should be sent to the Finance Department / IFA as on 31st December 2009 immediately after that date. Unless fresh sanctions after submission of Budget Estimates are intimated to Finance Department in time, it will not be possible to include them in the Budget.

9. (i) The Estimating Officer should furnish the figures relating to Non-Plan Budget Estimates, along with the figures relating to Centrally sponsored, Central Sector Schemes and Externally Aided Projects, etc., and return the Budget forms to the Finance Department / IFA by the prescribed due dates. Revised Estimates for "Plan budget" figures should be furnished as indicated in the Calendar without waiting for plan allocation for the next year. *Details of staff relating to Plan Schemes should also be marked out and sent to Finance Department through the IFA so that these may be included in Appendix "B".* Provision has to be made against sanctioned posts only i.e., where posts are shown in Appendix - B.

(ii) If provisional plan allocations are communicated by the Planning Department to the Departments, Budget Estimates for 2010-2011 based on the provisional allocation should be sent to Finance Department within a fortnight of their receipt.

(iii) The final Plan Estimates should be sent, soon after the Planning Department intimates the final plan ceilings after discussion with the Planning Commission.

10. All the Estimating Officers are requested to forward only one set of consolidated Estimates to Finance Department in the prescribed forms which is Complete in all respects. They may make special arrangements for obtaining information from the subordinate offices well in advance. It should be noted that the work of consolidation of the estimates received from the subordinate offices after scrutiny is the responsibility of the Chief Controlling Authority/Chief Accounts Officers of Zilla Panchayats who should see that no provision is omitted.

11. At present each scheme/line item in the budget, is considered as a unit of appropriation irrespective of the provision made there under. This has led to large number of schemes under each Major Head and the Provision for several line items is between 0.10 to 1.00 Cr. The scrutiny of Budget Estimates 2009-10 documents has shown that there are 414 plan schemes and 350 non plan schemes with provision of less than Rs. 1.00 Cr. Government has decided to reduce the number of line items in the budget so that reappropriations and additionalities through Supplementary Estimates is avoided.

12. The Budget estimating officers have to undertake a review of all the schemes coming under their control and arrange to merge the non plan and State Plan schemes with similar objectives into one scheme. No line item with a provision of less than Rs. 1.00 Cr., will normally be allowed in the budget estimates of 2010-11.

13. But the Centrally Sponsored schemes and Central Plan Schemes may be shown separately even if the total scheme provision is less than Rs. 1.00 Cr., based on the scheme guidelines issued by Government of India.

14. The Estimates received after the due dates will not be considered and the Departments / Zilla Panchayats, will be responsible for omissions as a result of such belated proposals. In spite of repeated instructions, Departments are not adhering to due dates and the attention of all Estimating Officers is drawn to the need for strict observance of the time Schedule.

15. The Chief Engineers of Public Works and Chief Executive Officers of Zilla Panchayats are requested to take action to forward the Public Works Estimates to the Finance Department within the due dates. Proper instructions may be issued by them to the Officers under their control to furnish necessary data for the preparation and consolidation of the estimates. Delay have frequently occurred in the receipt of these estimates and this has resulted in very little time being available for the proper scrutiny. Arrangements may, therefore, be made to send the estimates strictly before the due dates. While giving details of works, information should invariably be given whether the work is administratively sanctioned, whether it is in progress or yet to be started and whether the work already included in previous years budget is completed.

16. The Expenditure on buildings is to be provided under Plan only. The concerned departments while framing budget estimates for their departmental buildings should take into account buildings already taken up and under construction and provide for new works only after allocating sufficient amounts for works in progress. The Chief Engineers (C & B) North and South are required to furnish the list of works in progress with the Revised Estimates and the amounts required for the Current year and next year to the Heads of Departments well in advance so as to allocate the budget provision from out of their departmental Plan allocation. Heads of Departments are responsible for providing sufficient funds out of their Plan allocation. The list of works with the estimates thus worked out should be sent to the Finance Department directly. Adequate budget provision should be made so as to complete the work in 3 to 4 years. No token provision will be allowed. The inclusion of new works will be further subject to pre-budget scrutiny proposals for which may be sent by the prescribed due dates. Zilla Panchayats may also take similar action in respect of works under their control.

17. The Director of Printing, Stationery and Publications is requested to treat all Budget work as urgent and necessary steps taken to see that no delay occurs at any stage in printing and if necessity arises making special arrangements. The budget work should be given **TOP-PRIORITY.**

18. Unless the due dates fixed are adhered to, it may not be possible for Finance Department to present the Estimates as scheduled. Care should, therefore, be taken to follow the due dates indicated in the O.M and furnish the estimates through a Special Messenger. In case the estimates are not received on within the prescribed due dates, Finance Department will be forced to finalise the estimates on the basis of previous year budget provision and proposals for additional funds to make up for shortfalls, if any, in the course of the year 2010-2011 will not be entertained.

19. Separate detailed instructions regarding preparation of Appendix "B" Estimates, Revenue and Expenditure Estimates are being issued as usual. Meanwhile, Heads of

Departments, Deputy Commissioners and other Estimating Officers may arrange to get the material ready for these estimates.

20. In respect of officers and staff retiring on superannuation, the terminal leave benefits were being provided under the functional major head of the department concerned. The C & AG of India has issued a correction slip to account for the terminal leave benefits under the single major head "2071 Pension and Other Retirement benefits". The Head of Dept., / Estimating Officers have to therefore furnish the list of officers and staff retiring during financial year 2010-2011 along with their basic pay, DA and estimate the terminal leave benefits. The information shall be given in annexure -II. The terminal leave benefits in respect of voluntary retirement, resignation and death cases may be estimated based on the previous three years average expenditure in such cases.

21. This OM can be downloaded from the FD website www.kar.nic.in/finance.

(M.R. SREENIVASA MURTHY)
Principal Secretary to Government
Finance Department

To :

The Accountant General (A & E) Karnataka, Bangalore.
The Development Commissioner, Karnataka Government.
The Principal Secretaries and Secretaries / Additional Secretaries / Joint Secretaries / Deputy Secretaries / Internal Financial Advisers and Under Secretaries to Government.
The Director of Functional Units, Planning Department
All the Budget Compiling Sections in Finance Department.
Special Officers, P.W.D (Finance Cell) / Finance Department Z.P.
All the Chief Executives / C.A.O.s of Zilla Panchayats.
The State Election Commissioner, Karnataka Government, Bangalore.
The Secretary, Minority Commission, Bangalore.
All Regional Commissioners
All Deputy Commissioners
All the Chief Accounts Officers of Zilla Panchayats.
All the Heads of Departments and other Estimating Officers.
All the Chief Engineers of PWD / Irrigation Department.
The Director of Printing, Stationery and Publications, Bangalore.
Weekly Gazette.
Additional Copies.

CALENDAR FOR REGULATING THE BUDGET WORK FOR 2010-2011
BUDGET PROGRAMME

I. Despatch of Budget Instructions by Finance Department

	To	Date
(i) Instructions for Appendix-B Estimates	All Estimating Officers	6 th November 2009
(ii) Instructions for preparation of Revenue Estimates	The Concerned Estimating Officers	7 th November 2009
(iii) Instructions for preparation of Expenditure Estimates	The Concerned Estimating Officers	9 th November, 2009

II. Receipt of Previous Years Actuals from the Accountant General (A & E)

	From	Date
(i) Actuals for the year 2008-2009 under Revenue Receipts, Revenue Expenditure Capital and Public Accounts	The Accountant General (A & E) Karnataka, Bangalore	20 th October 2009
(ii) Actuals for first six months of 2009-2010 under Receipt Heads	-do-	10 th November 2009
(iii) Actuals for First Six months of 2009-2010 under Expenditure Heads	-do-	10 th November 2009

III. Receipt in Finance Department of the following Budget Estimates

(i) Appendix "B" Estimates i.e., the Details of Salary Estimates (Plan and Non-Plan)	18 th November 2009
(ii) Revenue Estimates duly framed by the Departments	20 th November 2009
(iii) Appendices duly filled in by the concerned Departments (Appendix "E" (Non-Plan) Appendix "C", "D", "G", "H", "I", "J")	23 rd November, 2009
(iv) Estimates prepared by the Accountant General	23 rd November 2009
(v) Expenditure Estimates for Non-plan, Centrally Sponsored and Central Sector Schemes and also Externally aided Scheme etc., duly framed by the Departments	30 th November 2009

IV. State Plan Schemes

- | | |
|---|---|
| (i) Receipt in Finance Department of State Plan Estimates Revised 2009-2010 | 29 th November, 2009 |
| (ii) Receipt in Finance Department of Provisional State Plan Estimates for 2010-2011 | Within 10 days of communication of Provisional State Plan allocation by planning Department |
| (iii) Preparation by the Planning Department of the State Plan Programme for 2010-2011 in consultation with Zilla Panchayats, Heads of Departments and Administrative Secretariat concerned | Immediately after communication of Plan ceiling by the Planning Department |
| (iv) Receipt of Final State Plan Estimates from the Estimating Officers including Zilla Panchayats Plan | Within one week from the communication of final plan allocation by the Planning Department |

V. Finalisation of Budget Estimates by the Finance Department

- | | |
|---|--|
| (i) Posting of actuals for 2008-2009 | 23 rd November 2009 |
| (ii) Scrutiny and Finalisation of Appendix - B Estimates | 24 th December 2009 |
| (iii) Scrutiny and Finalisation of Estimates Non-Plan and Centrally Sponsored and Central Sector Schemes (alongwith Appendices) | 31 st December 2009 |
| (iv) Finalisation of Revised Estimates and Provisional Budget Estimates Plan | 31 st December, 2009 |
| (v) Finalisation of final Plan Outlay for 2010-2011 of Budget Heads by the Finance Department | Immediately after receipt of Plan Estimates from the Estimating Officers |
| (vi) Finalisation of Revenue Estimates | 8 th January 2010 |
| (vii) Preparation of Estimates by grants and Major Head Abstract ; Ways and Means, Budget Memorandum, etc., | 15 th January, 2010 |

Annexure – 1**General Detailed Heads of Account**

Sl. No.	Description	Object Head
1.	Consolidated Salary	001
2.	Pay of Officers	002
3.	Pay of Staff	003
4.	Interim Relief	004
5.	Dearness Allowance	011
6.	Other Allowance	014
7.	Subsidiary Expenses	015
8.	Medical Allowance	020
9.	Reimbursement of Medical Expenses	021
10.	Travel Expenses	041
11.	General Expenses	051
12.	Telephone Expenses	052
13.	Purchase of Furniture / Fixture	053
14.	Other Expenses	059
15.	Building Expenses	071
16.	Financial Assistance / Relief	100
17.	Grants-in-Aid	101
18.	Contributions	104
19.	Subsidies	106
20.	Scholarships & Incentives	117
21.	Modernization	125
22.	Capital Expenses	132
23.	Special Development Plan	133
24.	Major Works	139
25.	Minor works	140
26.	Land and Buildings	147
27.	Roads	172
28.	Bridges	173
29.	Machinery & Equipment	180
30.	Repairs & Carriages	182
31.	Transport Expenses	195
32.	Maintenance	200
33.	GIA for Zilla Panchayat	201
34.	Investment	211
35.	Materials and Supplies	221
36.	Drugs and Chemicals	222
37.	New supplies	225
38.	Hospital Accessories	230
39.	Diet Expenses	234
40.	Debt Servicing	240
41.	Interest on Capital	243

Sl. No.	Description	Object Head
42.	Pensioner Charges	250
43.	Pension & Retirement Benefits	251
44.	Inter Accounts Transfers	261
45.	Depreciation	271
46.	Suspenses	291
47.	Stock Debits	292
48.	MPWA Debits	293
49.	Stock Credits	294
50.	MPWA Credits	295
51.	Stock	296
52.	Misc. Works Advances	297
53.	Prize Money	299
54.	Lumpsum for Zilla Panchayat	300
55.	Deduct Recoveries	364
56.	Construction	386
57.	Advances	393
58.	Loans	394
59.	Loans to Public Sector Units	395
60.	Bangalore (Urban)	401
61.	Bangalore (Rural)	402
62.	Chitradurga	403
63.	Kolar	404
64.	Shimoga	405
65.	Tumkur	406
66.	Mysore	407
67.	Chickmagalore	408
68.	Dakshina Kannada	409
69.	Hassan	410
70.	Kodagu	411
71.	Mandya	412
72.	Belgaum	413
73.	Bijapur	414
74.	Dharwad	415
75.	Uttara Kannada	416
76.	Gulbarga	417
77.	Bellary	418
78.	Bidar	419
79.	Raichur	420
80.	Special Component Plan	422
81.	Tribal Sub Plan	423
82.	Examination Expenses	433
83.	NABARD Works	436
84.	Deduct-SCP Pooled Upfront	442

Sl. No.	Description	Object Head
85.	Deduct-TSP Pooled Upfront	443
86.	Davangere	451
87.	Ramanagara	452
88.	Chikkaballapur	453
89.	Chamarajanagar	456
90.	Udupi	457
91.	Bagalkot	461
92.	Gadag	462
93.	Haveri	463
94.	Koppal	466
95.	Yadgir	467
96.	Loans to Co-operative Societies	495

Note

In order to simplify classification of expenditure, action was initiated during 2003-04 to merge certain object items. For the financial year 2010-11, only the object heads listed in column 3 will be in force. Departments must provide for the schemes only under these object heads. Care must be taken to estimate correctly the provision required for under each of the object heads listed for in column 1 and then to duly provide it for in the object head listed in column 3. It is purely an internal exercise to be carried out by the concerned Officers.

Object Head and Description		Object Heads after Merger	
1	2	3	4
001	Consolidated Salaries of Ministers Speakers, Non-Official Members etc.,	001	Consolidated Salary
002	Pay-Officers	002	Pay of Officers
003	Pay-Staff	003	Pay of Staff
004	Interim Relief	004	Interim Relief
011	Dearness Allowance	011	Dearness Allowance
014	Other Allowances	014	Other Allowances
031	Wages	015	Subsidy Expenses
063	Remuneration		
316	Rewards		
317	Training		
020	Medical Allowance	020	Medical Allowance
021	Reimbursement of Medical Expenses	021	Reimbursement of Medical Expenses
041	Travel Expenses	041	Travel Expenses
050	Office Expenses	051	General Expenses
060	Other Charges		
075	Libraries and Periodicals		
080	Printing, Publications and Advertisement		
120	Hospitality Expenses		
122	Entertainment Expenses		
171	Computer Facilities		
354	Telephone Charges-Council of Ministers	052	Telephone Expenses
052	Telephone Expenses	053	Purchase of Furnitures / Fixtures
053	Purchase of Furniture / Fixtures		
059	Other Expenditure		
130	Tender Bulleting Expenses		

298	Prize Money		
308	Feed and Fodder	059	Other Expenses
424	Rural Water Supply Scheme		
425	Urban Water Supply Scheme		
500	Lumpsum		
058	Electricity and Water Charges	071	Building Expenses
072	Rents, Rates and Taxes		
100	Financial Assistance / Relief	100	Financial Assistance / Relief
101	Grants-in-Aid	101	Grants-in-Aid
104	Contribution	104	Contribution
106	Subsidies	106	Subsidies
111	Scholarship and Stipend		
131	Secret Services Expenditure		
095	Text Books	117	Scholarships and Incentives
310	Payment of Commission to Agents		
125	Modernization	125	Modernization
137	Survey and Investigations		
145	Acquisition of Land		
154	Extensions and Improvements		
165	Reservoir	132	Capital Expenses
166	Dam and Appertanent Works		
167	Canals & Branches – Normal		
169	Distributaries – Normal		
171	Water Courses		
459	Capital Expenditure		
381	Normal		
133	Special Development Plan	133	Special Development Plan
139	Major Works	139	Major Works
140	Minor Works	140	Minor Works
147	Land and Buildings	147	Land and Buildings
172	Roads	172	Roads
173	Bridges	173	Bridges

180	Machinery and Equipment	180	Machinery and Equipment
182	Repairs and Carriages	182	Repairs and Carriages
191	Fuel and Oil Expenses		
192	Repairs of Minor Vehicles	195	Transport Expenses
193	Purchase of New Motor Vehicles		
140	Minor Works	200	Maintenance
150	Repairs, Special Repairs and Renewals		
201	GIA for Z.P.	201	GIA for Z.P.
211	Investment	211	Investment
161	Furnishings	221	Materials and Supplies
229	Equipments and Clothing		
222	Drugs and Chemicals	222	Drugs and Chemicals
225	New Supplies	225	New Supplies
230	Hospital Accessories	230	Hospital Accessories
234	Diet Expenses	234	Diet Expenses
127	Repayment of Internet Debt		
128	Repayment of Central Debt	240	Debt Servicing
129	Assistance for Repayment		
241	Interest		
243	Interest on Capital	243	Interest on Capital
250	Pensionary Charges	250	Pensionary Charges
126	Terminal Leave Benefits		
251	Pensions		
252	Commuted Value of Pension	251	Pension and Retirement Benefits
253	Compassionate Allowance		
254	D.C.R.G.		
028	ETP Charges from 2059 Public Works		
029	ETP charges from 2701 Major & Medium Irrigation		
030	ETP charges from 2702 Minor Irrigation	261	Inter Account Transfers
369	Deduct-amount transferred to other Departments or Governments		

378	Deduct-amount transferred to 4701 Capital Outlay on Major & Medium Irrigation		
271	Depreciation	271	Depreciation
291	Suspenses	291	Suspenses
292	Stock Debits	292	Stock Debits
293	MPWA Debits	293	MPWA Debits
294	Stock Credits	294	Stock Credits
295	MPWA Credits	295	MPWA Credits
296	Stock	296	Stock
297	Misc, Works Advances	297	Misc, Works Advances
299	Prize Money	299	Prize Money
300	Lumpsum for Zilla Panchayat	300	Lumpsum for Zilla Panchayat
364	Deduct-Recoveries	364	Deduct-Recoveries
386	Construction	386	Construction
393	Advances	393	Advances
394	Loans	394	Loans
395	Loans to Public Sector Units	395	Loans to Public Sector Units
401	Bangalore (Urban)	401	Bangalore (Urban)
402	Bangalore (Rural)	402	Bangalore (Rural)
403	Chitradurga	403	Chitradurga
404	Kolar	404	Kolar
405	Shimoga	405	Shimoga
406	Tumkur	406	Tumkur
407	Mysore	407	Mysore
408	Chickmagalore	408	Chickmagalore
409	Dakshina Kannada	409	Dakshina Kannada
410	Hassan	410	Hassan
411	Kodagu	411	Kodagu
412	Mandya	412	Mandya
413	Belgaum	413	Belgaum
414	Bijapur	414	Bijapur
415	Dharwad	415	Dharwad

416	Uttara Kannada	416	Uttara Kannada
417	Gulbarga	417	Gulbarga
418	Bellary	418	Bellary
419	Bidar	419	Bidar
420	Raichur	420	Raichur
422	Special Component Plan	422	Special Component Plan
423	Tribal Sub Plan	423	Tribal Sub Plan
433	Examination Expenses	433	Examination Expenses
436	NABARD Works	436	NABARD Works
442	Deduct-SCP Pooled Unfront	442	Deduct-SCP Pooled Unfront
443	Deduct-TSP Pooled Unfront	443	Deduct-TSP Pooled Unfront
451	Davangere	451	Davangere
452	Ramanagara	452	Ramanagara
453	Cikkaballapura	453	Cikkaballapura
456	Chamarajanagar	456	Chamarajanagar
457	Udupi	457	Udupi
461	Bagalkot	461	Bagalkot
462	Gadag	462	Gadag
463	Haveri	463	Haveri
466	Koppal	466	Koppal
467	Yadgir	467	Yadgir
495	Loans to Co-operative Societies	495	Loans to Co-operative Societies

ANNEX - II

Department

Sl. No.	Name of the Officers / Officials	Date of retirement	Basic Pay	D.A	Terminal leave benefit based on leave at credit