



**РЕАДИ ПА ПАОГЛА  
DyöPÄ-ÁSE**

**Señi  
°ÉÉADZÁÉ**

„ASÉ Jÿir 13 © | E 2008

РЕАДИ ПА ПАОГЛА „АА®АиА,  
«ZÁÉÄ ÉZÄ „ÁUМКegÄ,  
CEÁAPÄ 16ÉÄ CPÉÄSgi, 2008.

**„VÉÉ-É**

**«µАиА:-** 2009-2010ÉÄ „Á° ÉÄ DАиА®АиА - gAd „А AvAU SAqP AVÄ dªА CAZÁDÄUМÄ VÄиАj PÉ

„PÁDj CCPÄиА eÄÿEÄVÄ „ASÉ D.E 11 © | E 2008, CEÁAPÄ 4-10-2008gÄ „ÄÄGÜÉ °Égr „ÄZÄ 2009-2010ÉÄ „Á° ÉÄ Señi PÄÄÄqji SUE VPA ÜPÄÉÄ „ÄиА-ÁVZÉ

2. f-Áe „PÄиАZÄ „ÁVÉÉ-ÄAZÁV, P®Ä PÄVÄE-ÁSÜMÉÄB f-Áe ÿAZÁиÄviUE / VÁ®EPÄ ÿAZÁиÄviUE / UÄÄ ÿAZÁиÄviUE „UÄD-Ä „ÄVZÉ Dzj AZÄ f-Áe ÿAZÁиÄviUMÄ / VÁ®EPÄ ÿAZÁиÄviUMÄ / UÄÄ ÿAZÁиÄviUMÄ „ÄKE° „ÄÄRZÄ gÄd „Ä dªÄиÄÉÄB gÄdzÄ „AvÄ „CUE VÄAS „ÄPÄ. gÄdÄ „ÄI ÉZÄ „ÄÄRÄ „ÄиÄVÄEÄCPÄj UMÄ „ÄVÄÜ CAZÁDÄ CCPÄj UMÄ f-Áe ÿAZÁиÄviUMÄ / VÁ®EPÄ ÿAZÁиÄviUMÄ / UÄÄ ÿAZÁиÄviUMÄ CÄÄÉZP gÄÄ PÄVÄE-ÁSÜMÄZÄ CAVPÄ dªÄ CAZÁDÄUМÄÄB vj 1PÉÄqÄ VPA CAZÁFER e „Äj „VPIZÄV

3. gÄd „Ä dªÄUМÄ ««ZÄ vj UE „ÄVÄÜ vj UÄиÄVÄjÄ „ÄSÄUМÄ CAZÁDÄUМÄÄB VÄиÄj „ÄP e F PÄVÄE „KEZEÜMÉÄB ÜPÄÉZP qÄMPIZÄV

(i) gÄdÄ vj UE 1ÄPÄUМÄ CAZÁDÄUМÄ gÄdÄ „PÄDgZÄ „ASÄCÜZÄ CCPÄиА®ÄUМÄ CrÄиА°e «CÜÄÄUМÄ vj UE zjgÄ „ÄPÄ „ÄVÄÜ ±Ä®ZÄ ÿÄPÄ zjgZÄ DzÄgZÄ „ÄÄ-É EgÄMPIZÄV F „ÄÄÄB gKE; 1ZÄ CAZÁDÄUМÄ „ÄÄ-É ÿÄPÄ „ÄDZÄ ÿj µÄVÄ CAZÁDÄUМÄÄB VÄиÄj „ÄP e ; CAZÁDÄ VÄиÄj „ÄÄ CCPÄj UMÄ, „ÜCÿÄ 1ZÄ UÄj, „ÄÄKPA ÿÄÄV, FVEÄ vj UÜMÉÄB °ÄиÄ zjgÄ ÿj uÄÄÄÄV „Ä ÄQeZÄ °EZÄPj DzÄиÄ, vj UÜMÉÄB gZÄÿÄ 1ZÄ CxPÄ E½1ZÄgÄ ÿj uÄÄÄÄV gÄd „Ä ÉµÄZÄ CAZÁDÄ „ÄÄVÄZÄ «µÄиÄUМÄÄB Señi CAZÁDÄUМÄÄB „ÄÄR 1ZÄ vjgÄ „ÄÄиÄ gÄdÄ ±Ä „ÉÄ „ÄÉ CAVÄPj 1ZÄ EAVPÄ vj UE PÄEKEÄUМÄÄB eÄj UE VÄCZjgÄ ÿj uÄÄÄÄV ÜÄÉÜÉ VÜÉÄPÉÄVÄMPIZÄV







Magyar Köztársaság

Magyar Köztársaság

Magyar Köztársaság 2009 - 2010	Magyar Köztársaság Magyar Köztársaság Magyar Köztársaság	Magyar Köztársaság Magyar Köztársaság	Magyar Köztársaság		
			Magyar Köztársaság 2007-08	Magyar Köztársaság 2008-09	Magyar Köztársaság Magyar Köztársaság

**CEI SAZÁ II**

MI AÖ"ÁQ G½PÉ	a ÁÁ a ÁgÁ «AUÁÉ		a ÁÁ Á Á Ö/ «EÁ-ÁwUÁ	
	a ÁÁ	"ÁQ	a ÁÁ	a ÉVÁ
	2007-08		2007-08	
	2006-07		2006-07	
	2005-06		2005-06	
	2004-05gÁ CAVPE		2004-05gÁ CAVPE	





**Government of Karnataka  
Finance Department**

**Budget**  
**Top Priority**

No. FD13 BPE 2008,

Karnataka Government Secretariat  
Vidhana Soudha  
Bangalore, Dated: 16<sup>th</sup> October 2008

**CIRCULAR**

**Subject.-** Budget 2009-2010 - Preparation of Revenue and Capital Receipts Estimates.

Reference is invited to the Budget Calendar for 2009-2010 issued in Official Memorandum No. FD 11 BPE 2008, dated 4<sup>th</sup> October 2008.

2. On the formation of District Sector, some of the field Departments have been transferred to the ZP/TP/GP. As such, the Receipts realized by the ZP/TP/GPs shall be credited to the Consolidated Fund of the State. The Chief Controlling and Estimating Officers at the State Level should, therefore obtain the estimates of such receipts from the field Departments under the ZP/TP/GP and include them in their estimates.

3. The following instructions may be kept in view in arriving at the estimates under several Tax and Non-Tax items of Revenue Receipts.

- (i) The assumption of the Tax Revenue Receipts should be based on the current rates of taxation duties imposed and fees levied under relevant Acts of the State Government. While arriving at the Revised Estimates for the current year over the assumptions envisaged earlier, the Estimating Officers should take into account relevant factors such as the target fixed, the progress of actuals and the anticipated additional yield from the measures of enhancement of existing taxes, the estimated loss of revenue on account of abolition or reduction of taxes consequent to the implementation of such taxation laws passed by the State Legislature after the Budget Estimates were finalized and presented.
- (ii) The Budget Estimates for the next financial year should not be merely a repetition of the Revised Estimates arrived for the current year but should take into account all relevant factors such as tax arrears to be collected, the demand for the coming year and assumption of a reasonable higher growth rate in respect of tax revenue and also the performance in the previous years, the progress / trend of actuals of the current year and the impact of the new measures of taxation referred to in paragraph 3(i).

- (iii) A demand, collection and balance statement should also be sent along with the Estimates for Tax Revenue. The year-wise arrears should be shown separately as per the Annexure – II enclosed to this circular. Such information was not furnished by the Departments in previous years in spite of instructions in this regard.
- (iv) A similar procedure may be adopted in respect of the assumption of estimates of both Revised Estimates of the current year and the one to be proposed for the next financial year under the sector 'Non-Tax Revenue'.
- (v) Explanation for variation between the Budget Estimates 2008-2009 and Revised Estimates 2008-2009 and between the Revised Estimates 2008-2009 and Budget Estimates 2009-2010 should be furnished in detail in the form (Annexure-I) enclosed showing item-wise variations between the estimates referred to above and specific reasons for decreases or increases as the case may be. Reasons furnished for the variations must be specific and in detail.

4. The financial year 2009-2010, is the third year of the XI Five Year Plan Period 2007-2012. Resources will have to be raised for financing the annual plans, the committed expenditure of earlier plan period, the administrative expenditure including the increases sanctioned from time to time in respect of Dearness Allowance and the expenditure on relief works connected with Natural Calamities, maintenance of law and order and Social Welfare Measures. Heads of Departments are, therefore, requested to launch a vigorous drive for collection of arrears. Determined efforts should be made to step up collections under the sector 'Non-Tax Revenue' over the present level of collections. Heads of Department are also requested to examine and indicate to the Government the possibilities of raising additional resources either from existing sources or from fresh sources. Such proposals for getting additional resources under 'Tax Revenue' may be treated as '**Top-Secret**' and proposal sent to the undersigned by name.

5. It has been a practice to exhibit a large proportion of the receipt estimates under the miscellaneous head '**other receipts**'. This should be avoided. Instead, efforts should be made to categorise the receipts under the distinctive sub heads available under that particular Major Head. All particulars that may be necessary for this purpose should be obtained from the subordinate Offices/Officers well in time so as to furnish the Estimates before the due dates.

6. There are number of loans sanctioned in the past in respect of which the balances are still outstanding. The estimates of loan receipts should be based on the anticipated recoveries during 2009-2010 with reference to the outstanding balances and the terms and conditions of the relevant loan. The estimates should be accompanied with a D.C.B. Statement as per the Annexure – III.

7. The Estimating Officers have sufficient time to finalize the Estimates. The Receipts Estimates should therefore, be sent so as to reach the Finance Department positively by 20<sup>th</sup> November, 2008, and no room should be given for any delay on this account. All Budget correspondence should be addressed to Deputy

Secretary to Government (B & R), Finance Department. Arrangements may be made to deliver all estimates directly in the Budget Compilation and Committee Section of Finance Department (R. No. 257), to avoid delay in transit.

8. The Departments coming under the control of Secretariat Department having Internal Financial Advisers have to furnish the estimates to the concerned I.F.A's who in turn will forward them to Finance Department after detail scrutiny.

9. This Circular as well as the Annexures are available on the website [www.kar.nic.in/finance](http://www.kar.nic.in/finance). Heads of the Departments and Estimating Officers may download these forms from the website. They should send soft copy in addition to hard copy to the email id: [fincc@kar.nic.in](mailto:fincc@kar.nic.in)

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

Copy to:

1. All the Principal Secretaries / Secretaries to Government
2. All Heads of Departments/Estimating Officers
3. The Internal Financial Advisers of the Secretariat
4. All Executive Officers of Zilla Panchayat / Deputy Commissioners.
5. The Additional Secretary / Joint Secretary / Deputy Secretary /  
Special Officers / Under Secretaries in Finance Department.
6. All Budget Compiling Sections in Finance Department.
7. Office Copy / Additional Copies.

**ANNEXURE - I**

**Budget**

**Statement of Revenue &**

**Statement showing the variation in revised estimates for year 2008-2009 and**

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

**Capital Receipts Estimates Major by Head of Account**

**Budget Estimates for the year 2009.... 2010**

Budget 2009-10	Variations in the Budget Estimates Increase / Decrease	Reasons for Variations	to be filled by FD Officers/offices		
			Accounts 2007-08	Accounts for 6 months 2008-09	Opinion of Finance Department

**Annexure-II**

**Rs. Lakhs**

<b>Total Arrears Due</b>	<b>Yearwise Breakup</b>		<b>Deferment/Exemptions</b>	
	<u><b>Year</b></u>	<u><b>Arrears</b></u>	<u><b>Year</b></u>	<u><b>Amount</b></u>
	2007-08		2007-08	
	2006-07		2006-07	
	2005-06		2005-06	
	End of 2004-05		End of 2004-05	

### Annexure-III

**Rs. Lakhs**

Sl.No.	Loan Sanction No. & Date	Loan Amount	Due for 2009-10	
			Principal	Interest
(1)	(2)	(3)	(4)	(5)

Over Due Arrears			Yearwise Breakup Over Due Arrears				Reasons for Non-Payment As per T & C
Principal	Interst	Penal Interest	Year	Principal	Interest	Penal Interest	
(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			<b>2007-08</b>				
			<b>2006-07</b>				
			<b>2005-06</b>				
			<b>2004-05</b>				
			<b>2003-04</b>				
			<b>End of 2002-03</b>				