

ವಿಧಾನ ಪರಿಷತ್ ಸದಸ್ಯರಾದ ಮಾನ್ಯ ಶ್ರೀ ಡಿ.ಎಸ್.ಅರುಣ್ ರವರ ನಿಯಮ 72ರ ಅಡಿಯಲ್ಲಿ ಗಮನ ಸೆಳೆಯುವ ಸೂಚನೆಗೆ ಸಂಬಂಧಿಸಿದಂತೆ ಮಾನ್ಯ ಮುಖ್ಯಮಂತ್ರಿಯವರ ಉತ್ತರ.

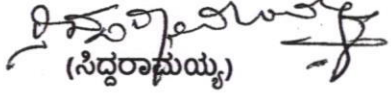
ಪ್ರಶ್ನೆ: 2022-23ನೇ ಸಾಲಿನ ಆರ್ಥಿಕ ವರ್ಷದಲ್ಲಿ ಎಲ್ಲಾ ಲೆಕ್ಕ ಶೀರ್ಷಿಕೆಗಳಿಗೆ ಹಂಚಿಕೆಯಾದ ಹಣದಲ್ಲಿ ಬಳಕೆಯಾಗದ ಉಳಿದ ಅನುದಾನವನ್ನು ಸಂಚಿತ ನಿಧಿಗೆ ವರ್ಗಾವಣೆಗೊಳಿಸದೆ ಅಮಾನತ್ತು ಖಾತೆಯಲ್ಲಿ ಉಳಿಸಿರುವ ವಿಚಾರದ ಬಗ್ಗೆ ನಿಯಮ-72ರ ಅಡಿಯಲ್ಲಿ ಮಾನ್ಯ ಮುಖ್ಯಮಂತ್ರಿಗಳ ಗಮನ ಸೆಳೆಯಬಯಸುತ್ತೇನೆ.

ಉತ್ತರ:

1. ಯಾವುದೇ ಆರ್ಥಿಕ ವರ್ಷದಲ್ಲಿ ಲೆಕ್ಕ ಶೀರ್ಷಿಕೆವಾರು ಖರ್ಚಾಗದೇ ಉಳಿದ ಅನುದಾನವನ್ನು ಆಯಾ ವರ್ಷಾಂತ್ಯದಲ್ಲಿ ಇಲಾಖೆಗಳು ಅಧ್ಯಕ್ಷಣೆ ಮಾಡುವರು. ಅಧ್ಯಕ್ಷಣೆ ಮಾಡದೇ ಉಳಿದಿರುವ ಅನುದಾನವು ಕರ್ನಾಟಕ ಆರ್ಥಿಕ ಸಂಹಿತೆ ಅನುಚ್ಛೇದ-1(15) ಹಾಗೂ ಅನುಚ್ಛೇದ 305 ರಂತೆ ಆರ್ಥಿಕ ವರ್ಷಾಂತ್ಯಕ್ಕೆ ವ್ಯಪಗತವಾಗುವುದರಿಂದ (Lapse) ಆ ಮೊತ್ತವನ್ನು ಅಮಾನತ್ತು ಶೀರ್ಷಿಕೆ/ಸಂಚಿತ ನಿಧಿಗೆ ವರ್ಗಾಯಿಸಲಾಗುವುದಿಲ್ಲ. ಅದೇ ರೀತಿ 2022-23ನೇ ಸಾಲಿಗೆ ಎಲ್ಲಾ ರಾಜ್ಯವಲಯದ ಲೆಕ್ಕಶೀರ್ಷಿಕೆಗಳಡಿ ಇಲಾಖೆಗಳಿಗೆ ಹಂಚಿಕೆಯಾದ ಹಣದಲ್ಲಿ ಬಳಕೆಯಾಗದೇ ಉಳಿದ ಅನುದಾನವು ವ್ಯಪಗತವಾಗಿರುತ್ತದೆ. ಮಹಾಲೇಖಪಾಲರು ಈ ರೀತಿ ವ್ಯಪಗತವಾದ ಮೊತ್ತವನ್ನು ಹಣಕಾಸು ಲೆಕ್ಕಗಳಲ್ಲಿ "ಉಳಿತಾಯ" ಎಂದು ತೋರಿಸಲಾಗುತ್ತದೆ.
2. ಮುಂದುವರೆದು, ಖಜಾನೆ ಮೂಲಕ ಮಾಡಲಾಗುವ ಇ-ಪಾವತಿಗಳ ಮೊತ್ತದಲ್ಲಿ ವಿಫಲವಾದ ಇ-ಪಾವತಿಗಳ ಮೊತ್ತವು ಖಜಾನೆವಾರು ಅಮಾನತ್ತು ಲೆಕ್ಕ ಶೀರ್ಷಿಕೆಗೆ 8658 ಗೆ (Suspense HOA) ಜಮಾ ಆಗುವುದು ಕರ್ನಾಟಕ ಆರ್ಥಿಕ ಸಂಹಿತೆ ಅನುಚ್ಛೇದ-75ರ ಪ್ರಕಾರ ಈ ರೀತಿ ವಿಫಲವಾದ ಇ-ಪಾವತಿಗಳನ್ನು ಒಂದು ವರ್ಷದೊಳಗೆ ಸಂಬಂಧಪಟ್ಟ ಡಿಡಿಟ್ ರವರು ಪುನಃ ಪಾವತಿಸಲು ಅವಕಾಶವಿರುತ್ತದೆ.
3. ಸರ್ಕಾರದ ಆದೇಶ ಸಂಖ್ಯೆ: ಆಇ 25 ಟಿಎಆರ್ 2020 ದಿನಾಂಕ 21.09.2020 ರನ್ವಯ "ಒಂದು ವರ್ಷ ಮೀರಿದ ವಿಫಲ ಇ-ಪಾವತಿಗಳಿಗೆ ಖಜಾನಾಧಿಕಾರಿಗಳು, ಲೆಕ್ಕ ಬದಲಾವಣೆ ಪತ್ರ ತಯಾರಿಸಿ ಮಹಾಲೇಖಪಾಲರಿಗೆ ಸಲ್ಲಿಸಿ, ಮಹಾಲೇಖಪಾಲರಿಂದ ಲೆಕ್ಕ ಬದಲಾವಣೆ (Alteration memo) ಅನುಮೋದನೆ ಪಡೆದ ನಂತರ ಕ್ಲೈಮುಗಳು ಯಾವ ಲೆಕ್ಕ ಶೀರ್ಷಿಕೆಯಿಂದ ಭರಿಸಲಾಗಿದೆಯೋ ಆ ಪ್ರಧಾನ ಲೆಕ್ಕ ಶೀರ್ಷಿಕೆ 'XXXX-911-0-02-ROP of earlier Year' ರಡಿಗೆ ಜಮೆ ಮಾಡಿ ಲೆಕ್ಕ ಶೀರ್ಷಿಕೆ '8658' ಅಮಾನತ್ತು ಲೆಕ್ಕ ಶೀರ್ಷಿಕೆಗೆ ಖರ್ಚು ಹಾಕುವುದು" ಎಂಬ ಸೂಚನೆಗಳಿರುತ್ತವೆ.
4. 2022-23ನೇ ಆರ್ಥಿಕ ವರ್ಷದಲ್ಲಿ ಸಂದಾಯ ಮಾಡಲಾದ ಮೊತ್ತಗಳಲ್ಲಿ ವಿಫಲವಾದ ಇ-ಪಾವತಿಗಳ ಮೊತ್ತವನ್ನು ಖಜಾನೆವಾರು ಅಮಾನತ್ತು ಲೆಕ್ಕ ಶೀರ್ಷಿಕೆ 8658 ಗೆ ವರ್ಗಾವಣೆಯಾಗಿದ್ದು, ಅದರ ಒಟ್ಟು ಮೊತ್ತವು ರೂ 596,13,36,157 ಆಗಿರುತ್ತದೆ. ವಿವರಗಳನ್ನು ಅನುಬಂಧ-1 ರಲ್ಲಿ ನೀಡಲಾಗಿದೆ.
5. 2022-23 ನೇ ಆರ್ಥಿಕ ವರ್ಷದಲ್ಲಿ ವಿಫಲವಾದ ಇ-ಪಾವತಿಗಳ ಒಟ್ಟು ಮೊತ್ತದಲ್ಲಿ 2023-24 ರಲ್ಲಿ ಈ ವರೆಗೆ ರೂ 574,56,82,743 ಗಳನ್ನು ಸಂಬಂಧಿಸಿದ ಡಿಡಿಟ್ ರವರಿಂದ ಅಮಾನತ್ತು ಲೆಕ್ಕ ಶೀರ್ಷಿಕೆಯಿಂದ ಸೆಳೆದು ಸರಿಯಾದ ಸ್ವೀಕರ್ತದಾರರಿಗೆ (Recipient) ಸಂದಾಯ ಮಾಡಲಾಗಿದೆ. ಅದರಂತೆ ಸಂದಾಯ ಮಾಡದೇ ಅಮಾನತ್ತು ಲೆಕ್ಕ ಶೀರ್ಷಿಕೆಯಲ್ಲೇ ಉಳಿದ ಹಾಗೂ ಒಂದು ವರ್ಷಕ್ಕೂ ಮೀರಿ ಸೆಳೆಯದೇ ಇರುವ ರೂ.21,56,53,414.00 ಗಳ ಮೊತ್ತಕ್ಕೆ ಲೆಕ್ಕ ಬದಲಾವಣೆ ಪತ್ರಗಳನ್ನು ಆಯಾ ಜಿಲ್ಲಾ ಖಜಾನೆಗಳಿಂದ ಮಹಾಲೇಖಪಾಲರಿಗೆ ಸಲ್ಲಿಸಲಾಗುತ್ತಿದೆ.

6. ಮೇಲಿನಂತೆ ZP/TP ಲೆಕ್ಕ ಶೀರ್ಷಿಕೆಗಳಡಿ ನಿಧಿ ಖಾತೆ-2 (Fund Accounts-2) ವಿವಿಧ ಲೆಕ್ಕ ಶೀರ್ಷಿಕೆಯಡಿ ಖರ್ಚಾಗದೇ ಉಳಿದ ಮೊತ್ತವನ್ನು ಆಯಾ ವರ್ಷದ ಲೆಕ್ಕಪತ್ರಗಳು ಮುಕ್ತಾಯವಾದ ನಂತರದ ವರ್ಷದ ಆಯವ್ಯಯದಲ್ಲಿ ಆಯಾ ಪ್ರಧಾನ ಲೆಕ್ಕ ಶೀರ್ಷಿಕೆಯಡಿ Deduct Recovery of Overpayments of Previous Years ಎಂದು ತೋರಿಸಿ Reduction of Expenditure ಮಾಡಲಾಗುತ್ತದೆ ಹಾಗೂ ಸರ್ಕಾರದ ಆದೇಶ ಸಂಖ್ಯೆ FD 437 of EXP.6/2016 DATED:22-12-2016 ರಲ್ಲಿ ತಿಳಿಸಿರುವಂತೆ ಆರ್ಥಿಕ ಇಲಾಖೆಯು ಕಾಲಕಾಲಕ್ಕೆ ಸರ್ಕಾರದ ಆದೇಶ ಹೊರಡಿಸುವ ಮೂಲಕ ಮಹಾಲೇಖಪಾಲರ ಪುಸ್ತಕಗಳಲ್ಲಿ ಮುಂದಿನ ವರ್ಷದ ವೆಚ್ಚಗಳನ್ನು ಕಡಿಮೆ ಮಾಡಲು ಪುಸ್ತಕ ಹೊಂದಾಣಿಕೆ ಮಾಡಲು ಸರ್ಕಾರಿ ಆದೇಶವನ್ನು ಹೊರಡಿಸಲಾಗುವುದು (ಅನುಬಂಧ-2).

ಸಂಖ್ಯೆ: ಆಇ 242 ಆನಿ 2024


(ಸಿಧ್ಧರಾಢುಯ್ಯ)
ಮುಖ್ಯಮಂತ್ರಿ

ಅನುಬಂಧ-1

Sl no	Treasury	Total Failed e-payments (in Rs)	Bill Prepared for failed e-payments (in Rs)	Lapsing Process at Treasury and AG Office
1	ADDITIONAL STATE HUZAR TREASURY	89958710	86853816	3104894
2	AFZALPUR	4532008	4106675	425333
3	AJJAMPURA	925320	913236	12084
4	ALLAND	15325771	13868607	1457164
5	ALNAVAR	298954	298954	0
6	ALUR	4893096	4875971	17125
7	ANEKAL	7681749	6093048	1588701
8	ANKOLA	1504660	1460935	43725
9	ANNIGERI	2409645	2409645	0
10	ARAKALGUD	3976777	3670309	306468
11	ARASIKERE	10334771	9925136	409635
12	ATHANI	17069156	16731411	337745
13	AURAD	4565228	4096018	469210
14	BABALESHWARA	699080	695552	3528
15	BADAMI	23260300	22318131	942169
16	BAGALKOT	78518573	75677510	2841063
17	BAGEPALLI	13820225	13363727	456498
18	BAGEWADI	14233654	14069879	163775
19	BAILAHONGALA	9590404	9479118	111286
20	BAINDUR	1233683	797178	436505
21	BALLARI	130951796	114369279	16582517
22	BANAHATTI	2523438	2216205	307233
23	BANGARPET	8562378	8295687	266691
24	BASAVAKALYAN	11199191	10556249	642942
25	BELAGAVI	128406132	115395993	13010139
26	BELTHANGADI	3707006	3353861	353145
27	BELUR	6546860	6370027	176833
28	BENGALURU (URBAN)	148134026	137066542	11067484
29	BENGALURU EAST(K R PURAM)	5434751	5283816	150935
30	BENGALURU NORTH	20255470	20012617	242853
31	BENGALURU RURAL	9986759	9738243	248516
32	BHADRAVATHI	18105803	16745243	1360560
33	BHALKI	10440028	9897138	542890
34	BHANTWALA	12050106	11595607	454499
35	BHATKAL	1691523	1616993	74530
36	BIDAR	60794223	57293465	3500758
37	BILIGI	9583038	8843794	739244
38	BRAHMAVARA	886245	876202	10043
39	BYADAGI	9409794	8356862	1052932
40	CHADACHAN	1671655	1575486	96169
41	CHALLAKERE	13284563	12521430	763133
42	CHAMARAJANAGAR	33677425	30160967	3516458
43	CHANAPATNA	10656352	10328750	327602
44	CHANNAGIRI	10177795	9383571	794224
45	CHANNARAYAPATNA	14513335	13994852	518483
46	CHICKNAYAKANAHALLI	4738611	4599921	138690
47	CHIKKABALLAPURA	49308915	48185398	1123517
48	CHIKKAMAGALURU	68599052	66045412	2553640
49	CHIKKODI	23645499	23295315	350184
50	CHINCHOLI	9628242	9114392	513850
51	CHINTAMANI	6888785	6665105	223680
52	CHITAGUPPA	1327262	1275362	51900
53	CHITRADURGA	88213787	85373072	2840715
54	CHITTAPUR	21568062	21181340	386722
55	DANDELI	3124814	3058785	66029
56	DAVANAGERE	74316246	72007476	2308770
57	DEVANAHALLI	34644768	33028029	1616739
58	DEVARAHIPPARAGI	325089	273089	52000

59	DEV DURG	6315408	4646062	1669346
60	DHARWAD	83673658	80077499	3596150
61	DODDABALLAPURA	50422355	49187172	1235185
62	GADAG	49351597	46404853	2946744
63	GAJENDRAGAD	541668	350030	191638
64	GANGAVATHI	7308962	6799500	509462
65	GOKAK	26713777	25401942	1311835
66	GOKARNA	41400	34250	7150
67	GOWRIBIDNUR	5367526	4504712	862814
68	GUBBI	6545658	6140943	404715
69	GUDIBANDE	2118118	1969806	148312
70	GULEDGUDDA	1124704	1036437	88267
71	GUNDLUPET	7710854	7399185	311669
72	GURMITKAL	2081699	1963323	118376
73	HADAGALI	14249871	14077677	172194
74	HAGARIBOMMANAHALLI	12273462	12249153	24309
75	HALIYAL	18635829	18372671	263158
76	HANGAL	16569257	16270169	299088
77	HANURU	2494871	2227306	267565
78	HARAPPANAHALLI	13866009	11796143	2069866
79	HARIHARA	5764838	5517413	247425
80	HASSAN	80649009	78854433	1794576
81	HAVERI	64239743	62114182	2125561
82	HEBRI	197713	185358	12355
83	HEGGADADEVANAKOTE	8785016	8555352	229664
84	HIREKERUR	4884594	4424465	460129
85	HIRIYUR	7483051	7212199	270852
86	HOLALKERE	6354384	6229191	125193
87	HOLENARASIPUR	9743150	9574469	168681
88	HONAVAR	3739959	3679801	60158
89	HONNALI	5115261	4563190	552071
90	HOSADURGA	5315591	5236063	79528
91	HOSAKOTE	5426553	4785835	640718
92	HOSANAGARA	3891701	3883907	7794
93	HOSAPETE	1552646	0	1552646
94	HUBBALLI	61238586	59447243	1791343
95	HUKKERI	11176191	9286697	1889494
96	HULSOOR	166068	166068	0
97	HUMNABAD	9325552	8298504	1027048
98	HUNGUND	8763896	6915823	1848073
99	HUNSAGI	774505	744898	29607
100	HUNSUR	15181728	14763733	417995
101	ILKAL	5986290	5936167	50123
102	INDI	9113988	8570034	543954
103	JAGALUR	15353051	15179267	173784
104	JAMKHANDI	20970402	20853594	116808
105	JEWARGI	9948218	9854065	94153
106	K R PET	14967656	14684117	283539
107	KADABA	632038	606376	25662
108	KADUR	13164559	12434936	729623
109	KAGWAD	9464740	9300750	163990
110	KALABURAGI	156166824	148561937	7604887
111	KALGHATGI	5472395	4945493	526902
112	KALGI	805664	469589	336075
113	KAMALANAGAR	3035507	2996806	38701
114	KAMALAPURA	3035848	2338527	697321
115	KAMPLI	699353	699353	0
116	KANAKAGIRI	574641	477391	97250
117	KANAKAPURA	23946635	23012237	934398
118	KAPU	846517	846517	0
119	KARATGI	1068678	989512	79166
120	KARKALA	7349967	6955333	394634

121	KARWAR	41087975	39729591	1358384
122	KEMBHAVI	887414	887414	0
123	KHANAPUR	5956396	5420047	536349
124	KITTUR	2743772	2600572	143200
125	KOLAR	59397557	57788826	1608731
126	KOLHAR	303958	105565	198393
127	KOLLEGAL	18935778	18670976	264802
128	KOPPA	3045758	2988313	57445
129	KOPPAL	73749802	69452129	4297673
130	KORATAGERE	1529472	1435697	93775
131	KOTTUR	13132308	13132308	0
132	KRISHNARAJA NAGAR	6836841	6567555	269286
133	KUDALIGI	13055021	12730362	324659
134	KUKANUR	793834	784834	9000
135	KUMATA	1410782	1258829	151953
136	KUNDAPUR	10876410	10672328	204082
137	KUNDGOL	3315914	2811239	504675
138	KUNIGAL	15893901	14343920	1549981
139	KURUGOD	1917384	1896034	21350
140	KUSHALNAGAR	2416794	2365779	51015
141	KUSTAGI	10209986	8999574	1210412
142	LAKSHMESHWAR	3932686	3673736	258950
143	LINGASUGUR	16657875	16167255	490620
144	MADDUR	13895559	13493973	401586
145	MADHUGIRI	9225786	8748002	477784
146	MADIKERI	34926350	33021064	1905286
147	MAGADI	5902158	5598805	303353
148	MALAVALLI	8605451	8419289	186162
149	MALUR	7861369	7243479	617890
150	MANDYA	46458340	44347754	2110586
151	MANGALURU	110828626	109604120	1224506
152	MANVI	5243495	5158700	84795
153	MASKI	14231096	14230366	730
154	MAYAKONDA	1798405	1798405	0
155	MOLAKALMURU	2276334	2198770	77564
156	MOODBIDARI	1209484	959139	250345
157	MUDAGAL	125947	115447	10500
158	MUDALGI	2180990	2055818	125172
159	MUDEBIHAL	13947297	13161929	785368
160	MUDHOL	37996214	37818212	178002
161	MUDIGERE	4755848	4460111	295737
162	MULBAGAL	11927262	11668959	258303
163	MULKI	202096	202096	0
164	MUNDAGOD	5879732	5422665	457067
165	MUNDARAGI	6451682	6093317	358365
166	MYSURU	106291239	103017541	3273698
167	NAGAMANGALA	6697384	6672471	24913
168	NANJANGUD	4977024	4048464	928560
169	NAPOKLU	107460	99410	8050
170	NARAGUND	15434021	15274449	159572
171	NARASIMHARAJAPURA	3734539	3603657	130882
172	NAVALAGUNDA	4058290	3824862	233428
173	NELAMANGALA	15408567	14775227	633340
174	NIDAGUNDI	57435	57435	0
175	NIPPANI	8677946	8407134	270812
176	NYAMATHI	8333257	8332433	824
177	PANDAVAPURA	8478962	8313857	165105
178	PAVAGADA	2643030	2557354	85676
179	PERIYAPATNA	9848889	9457202	391687
180	PONNAMPET	3801532	3784323	17209
181	PUTTUR	3996253	3719635	276618
182	RAIBHAG	9860740	9285791	574949

183	RAICHUR	68243808	65595700	2648108
184	RAMADURGA	9470931	9172109	298822
185	RAMANAGARA	118475902	115967231	250867
186	RANIBENNUR	12789393	12303730	485663
187	RATTIHALLI	879389	879389	0
188	ROBERTSONPET	15316496	14678368	638128
189	RON	10035695	9654115	381580
190	SAGARA	20423555	19045607	1377948
191	SAKALESH PURA	4915592	4675578	240014
192	SANDUR	5323610	4726332	597278
193	SANKESHWAR	615580	615580	0
194	SARAGURU	3226556	3086117	140439
195	SAUNDATTI	20563063	20389922	173141
196	SAVANUR	5552912	5491332	61580
197	SEDAM	13476969	10598163	2878806
198	SHAHABAD	239835	203919	35916
199	SHAHAPUR	6817516	6423808	393708
200	SHANKARANARAYANA	797263	796213	1050
201	SHIDLAGHATTA	8213385	7934245	279140
202	SHIGGAON	12678016	12557454	120562
203	SHIKARIPURA	7036105	6626198	409907
204	SHIRAHATTI	6702477	5741386	961091
205	SHIRALAKOPPA	1070977	1059991	10986
206	SHIVAMOGGA	89313088	85715174	3597914
207	SHORAPUR	18143209	17906247	236962
208	SHRINGERI	2787544	2784195	3349
209	SIDDAPUR	2587991	2553107	34884
210	SINDGI	28912519	26564146	2348373
211	SINDHANUR	8731561	8436218	295343
212	SIRA	4756686	4613032	143654
213	SIRIGUPPA	2284149	1961374	322775
214	SIRSI	15359586	15091120	268466
215	SIRWAR	1657849	1651849	6000
216	SOMWARPET	12315446	11473247	842199
217	SORABA	12189056	11409392	779664
218	SRINIVASAPURA	5757573	5547954	209619
219	SRIRANGAPATNA	16973429	15658531	1314898
220	STATE HUZUR TREASURY BENGALURU	1605928387	1588810569	17117818
221	STATE PENSION PAYMENT AND MONITORING	34957631	34919092	38539
222	SULLIA	2149625	2146843	2782
223	SUPA (JOYADA)	1849559	1821918	27641
224	T NARSIPURA	10077450	9982034	95416
225	TALIKOTE	554518	554518	0
226	TARIKERE	9472477	9103506	368971
227	THIRTHAHALLI	11920793	11519400	401393
228	TIKOTA	306451	306451	0
229	TIPTUR	2106332	2013367	92965
230	TUMAKURU	120378103	115931078	4447025
231	TURUVEKERE	4434841	4125678	309163
232	UDUPI	57978585	57242831	735754
233	VIJAYANAGARA	42549701	41733314	816387
234	VIJAYAPURA	210221802	206451441	3770361
235	VIRAJPET	2432808	2421508	11300
236	VITTLA	293733	293733	0
237	WADGERA	252361	252361	0
238	YADGIR	47926311	45574180	2352131
239	YADRAMI	836662	758572	78090
240	YELAHANKA BANGALORE	10742330	10278796	463534
241	YELANDUR	5279429	4869150	410279
242	YELBURG	10624004	10541655	82349
243	YELLAPUR	3413869	2192038	1221831
	TOTAL	5,96,13,36,157	5,74,56,82,743	215653414

ZP FUND 2 UNSPENT BALANCES 2022-23

Expenditure HOA	Grand total
2059-101-2026-01-V	93908021
2059-101-2026-02-V	102632381
2059-101-2026-03-V	45086
2059-101-2026-08-V	20754883
2059-101-2026-15-V	10358459
2059-101-2026-16-V	8020097
2059-101-2027-08-V	0
2059-101-2028-26-V	84150057
2059-101-2029-10-V	6404837
2059-101-2030-08-V	0
2202-101-1727-01-V	51882762
2202-101-1727-05-V	14084995
2202-101-1727-08-V	0
2202-101-1727-80-V	0
2202-101-1740-04-V	0
2202-102-1726-17-V	0
2202-102-1728-17-V	1356806277
2202-102-1731-01-V	43347609
2202-102-1731-08-V	3918071
2202-102-1733-08-V	45382338
2202-102-1733-81-V	16587701
2202-102-1733-82-V	8432714
2202-102-1734-30-V	0
2202-102-1739-07-V	0
2202-102-1739-17-V	1491426
2202-103-1736-01-V	11701569
2202-103-1736-08-V	12306213
2202-103-1736-15-V	0
2202-104-1735-13-V	257385
2202-104-1737-08-V	0
2205-101-2526-30-V	1122961
2205-104-1226-08-V	17888998
2205-104-1226-10-V	2739689
2205-104-1226-28-V	1086697
2205-104-1227-01-V	7731234
2205-104-1227-08-V	1503752
2205-104-1228-30-V	0
2205-104-1229-08-V	0
2205-104-1230-28-V	8620959
2205-104-1231-08-V	0
2205-104-1232-28-V	0
2205-104-1233-10-V	0
2205-104-1234-08-V	0
2205-104-1235-08-V	0
2205-104-1236-10-V	0

2210-101-2227-01-V	242516972
2210-101-2227-02-V	2854762
2210-101-2227-08-V	15105705
2210-101-2227-15-V	0
2210-101-2227-16-V	69096164
2210-101-2227-18-V	0
2210-101-2228-08-V	0
2210-101-2228-16-V	0
2210-101-2229-01-V	0
2210-101-2229-08-V	0
2210-101-2229-16-V	0
2210-101-2232-01-V	64701606
2210-101-2232-02-V	716804
2210-101-2232-08-V	7039204
2210-101-2232-16-V	4773976
2210-101-2233-08-V	0
2210-101-2233-16-V	0
2210-101-2235-01-V	41135781
2210-101-2235-08-V	1470271
2210-101-2235-09-V	1973600
2210-101-2235-13-V	0
2210-101-2235-16-V	9026596
2210-101-2236-30-V	16078743
2210-101-2237-13-V	0
2210-101-2241-01-V	0
2210-101-2241-08-V	0
2210-101-2246-01-V	154659
2210-101-2246-08-V	91251
2210-101-2246-16-V	0
2210-102-2231-01-V	79773940
2210-102-2231-02-V	248982
2210-102-2231-08-V	7875451
2210-102-2231-16-V	9285724
2210-102-2240-26-V	3800497
2210-103-2226-01-V	190985337
2210-103-2226-02-V	2600990
2210-103-2226-08-V	21357755
2210-103-2226-15-V	0
2210-103-2226-16-V	43808976
2210-103-2226-18-V	0
2210-103-2230-08-V	0
2210-103-2230-16-V	0
2210-103-2242-08-V	0
2210-103-2243-08-V	870559
2210-103-2244-14-V	7993806
2210-103-2245-08-V	0
2210-103-2247-08-V	1410

2210-105-2238-30-V	0
2210-106-2248-01-V	34955589
2210-106-2248-08-V	92003553
2210-106-2248-16-V	2320550
2210-106-2248-18-V	64948509
2210-106-2249-08-V	0
2210-106-2249-16-V	0
2210-106-2250-08-V	0
2210-106-2250-16-V	0
2210-106-2252-08-V	0
2210-106-2252-16-V	0
2210-106-2253-08-V	5844523
2210-106-2254-08-V	0
2211-102-1126-08-V	57743221
2211-102-1130-30-V	9205105
2225-101-1027-29-V	38912
2225-101-1029-01-V	62468073
2225-101-1029-02-V	5735341
2225-101-1029-08-V	3039808
2225-101-1029-13-V	1496337
2225-101-1029-15-V	2222917
2225-101-1029-16-V	548485
2225-101-1029-81-V	0
2225-101-1030-01-V	32567768
2225-101-1030-02-V	411481
2225-101-1030-08-V	4874786
2225-101-1030-15-V	501
2225-101-1030-16-V	3457124
2225-101-1030-81-V	0
2225-101-1032-01-V	5628457
2225-101-1032-02-V	1753056
2225-101-1032-08-V	3148103
2225-101-1032-15-V	14618
2225-101-1032-16-V	273408
2225-101-1036-02-V	0
2225-101-1036-08-V	0
2225-101-1036-16-V	0
2225-101-1037-28-V	332775
2225-101-1037-81-V	0
2225-101-1042-07-V	0
2225-101-1042-08-V	29435239
2225-101-1047-01-V	718000
2225-101-1047-02-V	0
2225-101-1047-08-V	0
2225-102-1031-29-V	0
2225-102-1033-01-V	21140180
2225-102-1033-02-V	899286

2225-102-1033-08-V	2116344
2225-102-1033-15-V	0
2225-102-1033-16-V	10606911
2225-102-1033-82-V	0
2225-102-1035-01-V	4459848
2225-102-1035-02-V	6714281
2225-102-1035-08-V	618255
2225-102-1035-15-V	280069
2225-102-1035-16-V	4685036
2225-102-1038-01-V	2755008
2225-102-1038-02-V	29212
2225-102-1038-08-V	26317728
2225-102-1038-15-V	399595
2225-102-1038-16-V	4233481
2225-102-1038-82-V	0
2225-102-1043-08-V	6540040
2225-102-1045-01-V	6250742
2225-102-1045-02-V	89460
2225-102-1045-08-V	8653
2225-102-1045-15-V	0
2225-102-1045-16-V	201843
2225-102-1046-01-V	11937697
2225-102-1046-02-V	41345
2225-102-1046-08-V	422452
2225-102-1046-16-V	716516
2225-102-1048-07-V	9915801
2225-102-1052-01-V	40356
2225-103-1026-01-V	134735195
2225-103-1026-02-V	3852340
2225-103-1026-08-V	2896054
2225-103-1026-13-V	63992
2225-103-1026-15-V	521000
2225-103-1026-16-V	5102426
2225-103-1026-29-V	23874000
2225-103-1028-08-V	183811295
2225-103-1034-01-V	8814462
2225-103-1034-08-V	939731
2225-103-1034-16-V	18482357
2225-103-1039-01-V	13561017
2225-103-1039-02-V	164632
2225-103-1039-08-V	242054
2225-103-1039-15-V	0
2225-103-1040-30-V	4910130
2225-103-1041-01-V	1175052
2225-103-1041-08-V	2789754
2225-103-1041-16-V	4423233
2225-103-1044-08-V	1152333

2225-103-1049-07-V	13313404
2225-103-1050-07-V	0
2225-103-1051-01-V	9706136
2225-103-1051-08-V	1259648
2225-103-1051-16-V	1193977
2225-103-1053-08-V	0
2225-103-1056-08-V	60992
2225-103-1058-08-V	3414950
2230-101-2326-01-V	7697145
2230-101-2326-08-V	5683874
2235-101-1127-01-V	10940214
2235-101-1127-08-V	4774652
2235-101-1127-16-V	2337566
2235-101-1128-07-V	3598914
2235-101-1128-17-V	20033802
2235-101-1130-07-V	11116121
2235-101-1131-01-V	0
2402-104-0126-01-V	18851031
2402-104-0126-02-V	7157
2402-104-0126-08-V	576624
2402-104-0126-15-V	0
2402-104-0127-01-V	20473689
2402-104-0127-02-V	180916
2402-104-0127-08-V	488450
2402-104-0127-15-V	0
2403-101-0226-01-V	57756249
2403-101-0226-08-V	317787
2403-101-0227-09-V	619887
2403-101-0228-30-V	4114673
2403-101-0230-08-V	92606
2403-101-0232-08-V	0
2403-103-0231-08-V	0
2403-103-0231-81-V	0
2403-103-0231-82-V	0
2405-101-0226-01-V	27930870
2405-101-0226-02-V	11411
2405-101-0226-08-V	844988
2405-101-0226-15-V	0
2405-101-0226-16-V	4652911
2405-101-0227-30-V	4781888
2405-101-0228-08-V	4038450
2405-101-0228-81-V	7714
2405-101-0228-82-V	3432
2405-101-0230-28-V	296291
2405-101-0232-08-V	358468
2406-101-0826-01-V	25646819
2406-101-0826-02-V	48605813

2406-101-0826-08-V	18934025
2406-101-0826-15-V	2876922
2406-101-0826-16-V	11002311
2406-101-0827-08-V	11888261
2406-101-0828-30-V	2498643
2425-101-0928-28-V	0
2425-101-0930-08-V	0
2435-101-0102-28-V	0
2435-101-0102-81-V	0
2435-101-0102-82-V	0
2435-101-0126-01-V	54207576
2435-101-0126-02-V	14440817
2435-101-0126-08-V	2531443
2435-101-0126-15-V	647648
2435-101-0126-16-V	2948819
2435-101-0127-01-V	48440545
2435-101-0127-08-V	546848
2435-101-0128-28-V	0
2435-101-0128-81-V	0
2435-101-0128-82-V	0
2435-101-0129-08-V	0
2435-101-0129-81-V	0
2435-101-0129-82-V	0
2435-101-0131-08-V	0
2435-101-0132-30-V	2156585
2435-101-0133-30-V	2549225
2435-101-0134-28-V	0
2435-101-0134-81-V	0
2435-101-0134-82-V	0
2435-101-0135-08-V	69662
2435-101-0136-08-V	0
2435-101-0137-01-V	1094673
2435-101-0137-02-V	1067256
2435-101-0137-08-V	79390
2435-101-0137-15-V	55389
2435-101-0138-08-V	31126
2435-101-0138-19-V	1340
2435-101-0139-08-V	0
2435-101-0140-08-V	0
2435-101-0141-13-V	0
2515-101-0726-01-V	0
2515-101-0726-02-V	0
2515-101-0726-06-V	25557924
2515-101-0726-15-V	0
2515-101-0726-16-V	0
2515-101-0728-01-V	76145279
2515-101-0728-08-V	11762813

2515-101-0728-15-V	0
2515-101-0728-16-V	0
2515-101-0729-30-V	5490967
2515-101-0730-06-V	0
2515-101-0731-08-V	0
2515-101-0735-05-V	423634
2702-101-2126-26-V	20334572
2702-101-2127-08-V	4646629
2702-101-2128-10-V	10131366
2702-101-2129-08-V	6050417
2851-104-0130-28-V	197368
2851-104-0130-81-V	83179
2851-104-0130-82-V	145952
2851-107-0126-01-V	38290515
2851-107-0126-02-V	17427328
2851-107-0126-08-V	10622474
2851-107-0126-15-V	2255533
2851-107-0126-16-V	2497693
2851-107-0128-01-V	0
2851-107-0128-08-V	0
2851-107-0133-01-V	1326390
2851-107-0133-08-V	89598
2851-107-0133-28-V	69140
2851-107-0133-81-V	4766
2851-107-0133-82-V	2375
2851-107-1827-01-V	15834913
2851-107-1827-02-V	720927
2851-107-1827-08-V	10001976
2851-107-1827-81-V	122350
2851-107-1827-82-V	88372
2851-107-1829-01-V	12854795
2851-107-1829-03-V	7060
2851-107-1829-08-V	2955142
2851-107-1829-16-V	1569542
2851-107-1831-28-V	417480
2851-107-1831-33-V	0
2851-107-1831-81-V	86400
2851-107-1831-82-V	42000
2851-107-1832-08-V	1390908
2851-107-1832-81-V	335343
2851-107-1832-82-V	150964
2851-107-1834-08-V	1761522
2851-107-1839-28-V	239083
2851-107-1842-08-V	0
2852-101-1826-01-V	0
2852-101-1826-08-V	1033054
3054-101-0728-26-V	0

3054-101-0729-31-V	15104631
3425-101-2626-08-V	781468
3451-101-2626-01-V	25590689
3451-101-2626-08-V	4716790
3451-101-2627-08-V	4288841
3451-101-2628-08-V	13706725
3451-101-2629-08-V	0
3451-101-2630-08-V	520952
3451-101-2632-08-V	0
3456-101-0926-08-V	0
3475-101-0927-30-V	4166268
4210-101-2239-30-V	7958997
4425-101-0926-08-V	0
4425-101-0929-08-V	0
4851-101-1837-08-V	0
6425-101-0927-33-V	0
6425-101-0931-33-V	0
6851-105-1841-33-V	0
Grand Total	4590485254

PROCEEDINGS OF GOVERNMENT OF KARNATAKA

Subject : Change in Accounting procedure for writing back of Unspent ZP & TP fund II balances of a year

GOVERNMENT ORDER NO: FD 487 EXP. 6/2016 BENGALURU, DATED: 22nd December 2016

Read:

1. G.O. No: FD 04 TFC 87 dated 18th March 1987
2. G.O. No: FD 63 ZPM 93 dated 1st April 1996
3. G.O. No: FD 07 ZPA 2003 dated 29th March 2004
4. Government Order No: FD-07 ZPA 2003 dated: 8th September 2004
4.A. D.O. No. FD 108 Exp. 6/2010 dated 25.02.2010
5. Accountant General's Letter No: Book N/A/2013-14/86 Dated: 10.1.2014
6. Proceedings of Entry conference dated: 22.4.2014
7. Accountant General's letter No: AAD/F3/2013-14/Budget/344 Dated: 8.5.2014
8. Finance Department letter addressed to Accountant General No: FD332 BCC.2014 Dated: 3.6.2014

Preamble:

The procedure for drawal and accounting of funds relating to Zilla Panchayats is governed by the Karnataka Zilla Panchayat (Finance & Accounts) Rules, 1987 and read with G.O. at (1) above. The procedure for the release of funds to Talukas Panchayats for implementing the schemes of Talukas Panchayats has been laid down in G.O. read at (2) above. The operations of Zilla Panchayats and Talukas Panchayats are accordingly carried out through fund accounts under Public Account opened in treasuries. The amounts released to the Zilla/Talukas Panchayats are normally to be spent within the financial year in which it is released. However, due to a number of reasons, certain amount may remain unspent each year. Such accumulated unspent balances over the years are resulting in increased outstanding liabilities of the State Government.

Wide G.O read at (4) above Zilla Panchayat funds/Talukas Panchayat funds were split into three distinct funds, to account for balances under each separately and implement corresponding expenditure rules. Panchayats are allowed to incur expenditure in the subsequent years only from the fund balances under Fund-I pertaining to central schemes and Fund-III pertaining to their own revenues.

An accounting arrangement was created in the G.O read at (4) above wherein the balances of Fund account-II in respect of both ZPs and TPs as appearing in the book of the Treasuries as on 1st April each year were to be written back to the revenue account by the treasuries by July of the succeeding financial year. However, this system was could not be continued after 2007-08 due to some practical difficulties as listed below -

- 1) Accounts for a year wouldn't be finalized by July on account of the need of reconciliation by the treasuries with the respective ZPs/TPs.
- 2) Closing of the accounts in the financial year needed finalization of appropriate alteration memos by Treasuries to account for the un-encashed cheques.
- 3) The write back through the revenue receipt head was not considered the right approach by the CAG, as it inflated the revenue receipts of the state. Instead, AG

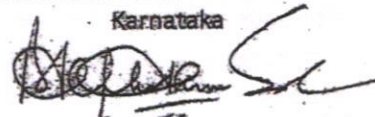
recommended following the reduction in expenditure route using the Minor head - 911- (Recovery of over payment) under the concerned Major heads.

It is felt necessary to adopt a systematic approach to the whole process to ensure proper management of the Fund- II account and also to manage the outstanding liabilities of the state. For the sake of completeness and to avoid the need for cross-referencing, it is decided to withdraw the order at (4) above and issue the following order:

ORDER

1. The splitting of Zilla Panchayat fund and Taluka Panchayat fund into three distinct categories for each district/ taluks as done in the G.O No. FD 07 ZPA 2003, dated 8th Sep 2004 will continue without any change as detailed in Annexure-1 of this order.
2. The accounting procedure for crediting into these funds and for incurring expenditure from these funds will also continue without any change as described in Annexure-2 of this order.
3. The accumulated balance under ZP Fund II and TP fund II is the sum total of the unspent amount for individual years. The same is divided for operational purpose into three periods:
 - a. Prior to and including 2007-08: There is a need for reconciliation of the old balances for this period. It will be separately handled.
 - b. 2008-09 till 2013-14: The balances will be adjusted in one or more installments by issue of a separate order.
 - c. 2014-15 and onwards: The adjustment of unspent balances will be done following the procedure described in Annexure 3 of this order and will be implemented from the financial Year 2016-17 onwards.
4. The role and responsibility of various stakeholders will be as per the Annexure-4 of this order.
5. The formats for Statements of Unspent Fund II Balances to be submitted by Director of Treasuries annually to Finance Department is given in Annexure-5 of this order.

By Order and in the name of Governor of
Karnataka



(PURUSHOTHAM SINGH B.H.)
Special Officer (ZP)
Finance Department

1. The Principal Accountant General (A&E) Karnataka, Bengaluru
2. All the Heads of the Department
3. The Director of Treasuries, Bengaluru
4. All Chief Executive Officers/All Chief Accounts Officer of Zilla Panchayaths
5. Deputy Director of Treasuries, TNMC, Bengaluru
6. All District Treasury Officer
7. All Executive Officer of Taluk Panchayaths
8. Guard File
9. Spare Copies

ANNEXURE -1

(GOVERNMENT ORDER NO: FD-437 EXP.6/2016-BENGALURU, DATED: 22nd December 2016)

- ZP-Fund-I Shall account for all receipts and expenditure of Central Plan & Centrally Sponsored Schemes including their State share, non-plan Central Grants and grants under Finance Commission's recommendations. The fund shall have the 12-digit code as "8448-00-109-2-01".
- ZP-Fund-II Shall account for all receipts and expenditure in respect of all State Plan schemes (other than matching share of CP/CS Schemes) and all non-plan assistance received from State Government. The fund shall have the 12-digit code as "8448-00-109-3-00".
- ZP-Fund-III Shall account for all receipts and expenditure in respect of own fund of Zilla Panchayats under Tax/Non-Tax Revenue, Earnest Money Deposits, Security Deposits and other receipts as might be informed by Government orders from time to time to be credited to fund III. The fund shall have the 12-digit code as "8448-00-109-8-00".
- TP-Fund-I Shall account for all receipts and expenditure of Central Plan & Centrally Sponsored Schemes including their State share, non-plan Central Grants, and grants under Finance Commission's recommendations. The fund shall have the 12-digit code as "8448-00-109-5-00".
- TP-Fund-II Shall account for all receipts and expenditure in respect of all State Plan schemes (other than matching share of CP/CS Schemes) and all non-plan assistance received from State Government. The fund shall have the 12-digit code as "8448-00-109-6-00".
- TP-Fund-III Shall account for all receipts and expenditure in respect of own funds of Taluk Panchayats under Tax/Non-Tax Revenue, Earnest Money Deposits, Security Deposits and other receipts as might be informed by Government orders from time to time to be credited to fund III. The fund shall have the 12-digit code as "8448-00-109-7-00".

ANNEXURE -2

(GOVERNMENT ORDER NO: FD-457 EXP.5/2016 BENGALURU, DATED: 22nd December 2016)

1. The District Treasuries will continue to operate three funds distinctly under ZP fund/TP fund as per Annexure-1. The Sub-treasuries will do the same for the TP fund.
2. The existing procedure of drawl of grants from the state sector fund by CAOs of the respective ZPs and EO's of the respective TPs on white/State sector bill with TTR adjustment made to concerned ZP or TP fund will be continued as it is.
 - a) The ZPs will draw the amount by debiting the Minor head 196- Assistance to Zilla Panchayats under relevant Major Head as per the Release orders by the Finance Department or the respective Administrative Departments.
 - b) The TPs will draw the amount by debiting the Minor Head 197- Assistance to Taluka Panchayats under each Major Head as per the Release orders by Finance Department and Administrative Departments.
 - c) The colour of the bill form/markings to identify the category of transaction at treasury level will be the same for all the three ZP funds. Similarly, the color of bill form/markings will be the same for all the three TP funds.
3. Each receipt by way of adjustment or otherwise to be credited to Zilla Panchayat fund or Taluka Panchayat fund shall be clearly indicated to the Treasury, to account for the funds under Fund-I, Fund-II or Fund-III, as the case may be.
4. Each bill preferred on the treasury for expenditure from the ZP or TP funds shall, likewise, indicate the type of Fund Account i.e., Fund-I, Fund-II or Fund-III to which the expenditure relates and the distinct category of the Fund Account shall be clearly recorded on the bills.
5. Finance Department/RDPR Department/Administrative Department shall also indicate the correct Fund Account in their release orders so that the releases get credited to the correct Fund Account in the books of the Treasury.
6. The Treasuries shall exercise due diligence on the release orders to be credited to Fund Account-I or-II before adjustment of releases to the concerned Fund Accounts.
7. The treasuries shall properly classify the transfer of funds to the correct fund account as indicated in the releases orders, which should be in line with this G.O., if incorrect fund account is mentioned in the release order, the same may be rejected by treasuries with appropriate reasons. In case the release orders or bills submitted to the treasuries do not contain the fund account number to which the release/expenditure is to be credited/debited respectively in the bill, the treasuries shall account it to the correct fund type based on the mapping of schemes to fund account as prescribed in the link document.

ANNEXURE -3

1. The Chief Accounts Officer (CAO) of ZP and Executive Officer (EO) of TP are required to reconcile fund accounts with respective treasuries each and every month as per Karnataka Zilla Panchayats (Finance & Accounts) Rules, 1996 and Karnataka Taluka Panchayats (Finance & Accounts) Rules, 1996 respectively.
2. These reconciliation statements shall be used as a basis to do an annual reconciliation with their respective treasuries for each of the three funds. This annual reconciled statement as on 31st March, should be submitted by each District Treasury officer to Director of Treasuries by the 30th June in the format provided for in Annexure 5.
3. Director of Treasuries shall after reconciling it with the Final Accounts of A.G provide the information pertaining only to the ZP Fund II and TP Fund II to the Finance Department in the format given at Annexure 5. This will include the release and expenditure during the year and the corresponding unspent amount for each MH for each ZP and TP separately.
4. Finance Department will take action to adjust this unspent amount in the budget of the year next to the immediately succeeding year. For example, the unspent amount of the year 2014-15 will be adjusted in the year 2016-17; the unspent amount of 2015-16 year will be adjusted in the year 2017-18 and so on. This adjustment will be done by providing a deduct entry operating the Minor Head 911 under the respective Major Head to the extent of unspent amount under it. The same will be operationalized through issue of a Government Order by the Finance Department.
5. Accountant General(A&E)'s office after carrying out the adjustment as per the GO will inform the Finance department and Director of Treasuries. Finance Department shall inform through RDPR Department to all the concerned Zilla Panchayats and Taluka Panchayats, Director of Treasuries shall inform all concerned Treasuries.
6. Based on the above information provided by the AG(A&E) and after it is reported in certification of accounts for the year by Accountant General (Audit), each treasury shall incorporate the same amount as minus entry in their respective Fund II balances showing it against the Major Heads for which the adjustment is made. It shall also include remark showing the year to which the adjusted amount pertains.
7. Similar entries will be done by each CAO of ZPs and EO of TPs to ensure that the balance statement of Fund II as available with them and that available with the treasury after 6. above is the same.

8. Each Treasury, after confirming 7 above, shall send the certified copies of the same to RBPR, DoT and Accountant General (A&E) within one month of receipt of communication by the Accountant General as per 5. above. Director of Treasuries, shall send the same to FD after consolidation within the next 15 days.

ANNEXURE -4

The responsibilities of the concerned stakeholders as per this G.O are as follows;

A. Responsibilities of PR section in Finance Department:

- i) To analyse the Fund II unspent balance report of both ZP and TP submitted by Director of Treasuries and put up the proposal for deduct in expenditure through Deputy Secretary (B & R) for approval by Secretary (B & R).
- ii) To ensure opening of all deducts entry Head of accounts for all concerned Major heads as per the statement of Unspent balance provided by Director of Treasuries.
- iii) To verify that when deduct entries are proposed under a particular Major head, the provisions in the current year is more than the unspent balance amount under each major head.
- iv) Prepare statements with the provision and unspent balance separately for ZP and TP, and also for Plan and Non-Plan under both ZP and TP.
- v) Proposals should take into account the deduct entries already carried out within a major head, if any.
- vi) Issue orders of such deduct entries to be adjusted in the book of accounts by Accountant General every year.

B. Responsibilities of Department of Treasuries;

- i) Director Of Treasuries (DOT) shall provide for accurate unspent balance report for Fund II under both ZP and TP, for both Plan and Non-Plan (for the years where provisions are made under Plan & Non-plan), Major head wise for each ZP and TP and also a consolidated statement of unspent balance major head wise for each year.
- ii) These reports should reach Special Officer (ZP), Finance Department soon after the finalization of finance accounts by A.G. for a particular year.
- iii) DOT will ensure that all Treasuries will call on Chief Accounts Officers and Executive officers to reconcile the unspent balances of ZP and TP funds (Fund I, II & III) and complete the process by June month in the succeeding year and submit the statement of balances to Accountant General and Finance Department in the month of July.

- iv) Once the Deduct entries for unspent balances under each Major head is carried out by Accountant General, Accountant General (AGC) shall communicate the same to Finance Department and Director of Treasuries, who in turn shall inform concerned Treasuries, ZPs and TPs. DOT will ensure the same is affected in the Treasury accounts as mentioned in para 8 of Annexure-3 of this order.

C. Responsibilities of ZPs and TPs:

- i) ZPs and TPs shall reconcile Unspent balances every month with fundwise plus and minus report submitted by each Treasury along with the monthly accounts without fail.
- ii) ZPs and TPs shall reconcile annual unspent balance along with concerned Treasury officer before the end of June in the succeeding year, so that Treasuries can report the actual unspent balance report under Fund II to Accountant General and Finance Department.
- iii) ZPs and TPs should along with their annual accounts submit their Fundwise balance statement (Major head wise with Plan and Non-Plan breakup) to Accountant General, Finance department and RDPR every year before the end of June.
- iv) ZPs and TPs shall also affect the deduct entries in their book of accounts once affected by Accountant General in a year as mentioned in para 7 of Annexure-3 in this order.

D. Responsibilities of RDPR department:

- i) RDPR shall ensure all CAGs and EO's shall comply with the requirements of this order.
- ii) RDPR shall also quarterly check whether a reconciliation of balances has been taken up by each ZP and TP.

1. Format in which the CAOs and EOs should reconcile with Treasuries :

Format 5.1

TREASURY NAME..... FOR THE MONTH.....

FUND TYPE	OPENING BALANCE	RECEIPTS	PAYMENTS	CLOSING BALANCE
FUND I				
FUND II				
FUND III				
GRAND TOTAL				

(Note: for fund I and II only TFR receipts should be considered for receipts, there should be no cash remittances to these funds without express orders from the Government)

Format 5.2

TREASURY NAME..... FOR THE MONTH.....

FUND I/II/III MAJOR HEAD	OPENING BALANCE	RECEIPTS	PAYMENTS	CLOSING BALANCE
GRAND TOTAL				

(Note: For 2202 and 2225, please provide break up at Sub-Major head level, i.e., 2202-01, 2202-02 & 2202-80 and 2225-01, 2225-02 & 2225-03)

2. Format of the Annual reconciled statement from District Treasury to Director of Treasuries.

Format 5.3

Annual Reconciled statement for the District Treasury of Zilla Panchayat Fund II.

For the Year.....

Sl.No.	MONTH (APR-MAR)	OPENING BALANCE	RECEIPTS	PAYMENTS	CLOSING BALANCE
1					
2					
	GRAND TOTAL				

Format 5.4

Annual Reconciled statement for the District Treasury of Zilla-Panchayat

DISTRICT TREASURY NAME FOR THE YEAR

ZP FUND II MAJOR HEAD	OPENING BALANCE	RECEIPTS	PAYMENTS	CLOSING BALANCE
GRAND TOTAL				

(Note: For 2202 and 2225, please provide break up at Sub Major head level, ie., 2202-01, 2202-02 & 2202-80 and 2225-01, 2225-02 & 2225-03)

Format 5.5

Treasurer

Annual Reconciled statement for the District Treasury of all Taluk Panchayat
Fund II (Consolidated) in the District.

For the Year

Sl.No.	MONTH (APR-MAR)	OPENING BALANCE	RECEIPTS	PAYMENTS	CLOSING BALANCE
1					
2					
	GRAND TOTAL				

Format 5.6

Annual Reconciled statement for the District Treasury of Taluk Panchayats

DISTRICT TREASURY NAME FOR THE YEAR

TP FUND II MAJOR HEAD	OPENING BALANCE	RECEIPTS	PAYMENTS	CLOSING BALANCE
GRAND TOTAL				

(Note: For 2202 and 2225, please provide break up at Sub Major head level, ie., 2202-01, 2202-02 & 2202-80 and 2225-01, 2225-02 & 2225-03)



ವಿಧಾನ ಪರಿಷತ್ತಿನ ಮಾನಸದಸ್ಯರಾದ ಡಿ.ಡಿ.ಎಸ್. ಅರುಣ್ (ಸರ್ಕಾರದ ಸಂಸ್ಥೆಗಳಿಂದ ಚುನಾಯಿತರಾದವರು) ಇವರ ಚುಕ್ಕೆಗುತ್ತಿನ ಪತ್ರಿಕೆ ಸಂಖ್ಯೆ 454 (ಅ) ಕೆ.ಕರಡು ಉತ್ತರ

ಕ್ರ.ಸಂ		ಕರಡು ಉತ್ತರ				
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ಇ	ಉಳಿಕೆಯಾದ ಅನುದಾನವನ್ನು ರಾಜ್ಯ ಸಂಚಿತ ನಿಧಿಗೆ ಜಮೆಯಾದ ವಿವರಗಳನ್ನು ಒದಗಿಸುವುದು.	ಸರ್ಕಾರದ ಹಂತದಲ್ಲಿ ಉತ್ತರಿಸ ಬೇಕಾಗಿರುತ್ತದೆ.-				
ಈ	ಉಳಿಕೆಯಾದ ಅನುದಾನವನ್ನು ರಾಜ್ಯ ಸಂಚಿತ ನಿಧಿಗೆ ಜಮೆ ಮಾಡದೇ ಇದ್ದಲ್ಲಿ ಆ ಮೊತ್ತಗಳನ್ನು ಉಭಯ ಸಂಸ್ಥೆಗಳ ರೂಪದಲ್ಲಿ ಪಡೆದು ಆರ್ಥಿಕ ವರ್ಷದ ನಡವಳಿಯಲ್ಲಿ (ವಿವರ ಒದಗಿಸುವುದು).	ಸರ್ಕಾರದ ಹಂತದಲ್ಲಿ ಉತ್ತರಿಸ ಬೇಕಾಗಿರುತ್ತದೆ.-				

ಖಜಾನೆ ಆಯುಕ್ತರು,
ಬೆಂಗಳೂರು.

incurring of expenditure and/or the collection of revenue by the subordinate authorities of a department.

(8) "Disbursing Officer" means a Government servant who draws moneys from the Treasury on bills or cheques, but excludes a Government servant who is not the Head of an office and draws only his own pay and allowances from the treasury.

(9) "Financial Year" means the year beginning with the 1 st April and ending with the following 31st March.

(10) "Government" means the Government of Karnataka.

(11) "Government Servant" means any person serving in connection with the affairs of the Government, whether remunerated by salary or not, and includes every person who is authorised to receive, keep, carry or spend moneys on behalf of Government.

(12) "Head of a Department" means any authority specially ordered by the Government to be the Head of a Department (vide Appendix 1).

(13) "Inevitable Payments" means money which is indisputably payable.

(14) "Inspecting Officer" means a Government servant who is appointed solely or mainly for performing specified duties of inspection which involve touring the State and does not include a Government servant who performs inspection duties occasionally as part of his general supervision of his subordinates.

(15) "Lapse of Grant" means the expiry at the close of the financial year of the sanctioned grant not utilised for expenditure or the unexpended portion of the sanctioned grant, except grants which are specially exempted from the rule of lapse (Refer to the Budget Manual).

(16) "Local Body" means a District Board, a Municipal Council, Village Panchayat, Trust Board, etc.

(17) "Local Fund" means:-

(1) the revenues administered by Bodies which come under the control of Government by law or rule having the force of law whether in regard to the proceedings generally or to specific matters such as the sanctioning of their budgets, sanction to the creation or filling up of particulars appointments. the encashment of leave, pensioner similar rules; and

(2) the revenues of any body which may be specially notified by the Government of Karnataka as such.

(18) "Major Head" means a main head of account for the purpose of recording and classifying receipts and disbursements of moneys that enter into the accounts of Government (Refer to the Budget Manual).

(19) "Miscellaneous Expenditure" means all expenditure other than that falling under pay and allowances, contingencies and works.

undesirable, the reasons for the grant of such additions to pay should be communicated confidentially to the Accountant General. A similar procedure should also be followed in all other cases in which the rules require that reasons for the grant of special concessions or allowances should be recorded.

DATE OF EFFECT OF SANCTION

304. Unless otherwise expressly ruled or unless the contrary appears from the context, a sanction of Government or other authority has effect from the date of the order conveying the sanction.

Note 1.- Orders sanctioning the creation of temporary posts, should, in addition to the sanctioned duration of the post, invariably specify the date from which it is to run, whether it be the date of entertainment or otherwise.

Note 2.- When sanction to temporary posts is accorded for a financial year, such sanction shall be deemed to be effective for the period from 1st March to end of February of that financial year.

LAPSE OF SANCTION

305. A sanction for any fresh charge shall, unless it is specifically renewed, lapse if no payment in whole or in part has been made during a period of twelve months from the date of sanction.

Note 1.- This Article does not apply to a case where an allowance sanctioned for an appointment or a class of Government servants has not been drawn by a particular incumbent of the appointment or a particular set of Government servants, nor does it apply to additions made gradually from year to year to a permanent establishment under a general scheme which has been sanctioned by proper authority.

Note 2.- Sanction accorded for starting of New Medical Institutions or Public Health Centers may be held to be in force for a period of two years.

Note 3.- Wherever sanctions to expenditure if Rs.5,000 and more debitable to service heads contain a specific clause, that the charge should be met from the budget provisions of a specified financial year, the sanctions should be treated as lapsed if the expenditure is not incurred before the close of that financial year. If the expenditure is to be incurred during the next year, a renewal of the sanction would be necessary. This restriction is not applicable to sanctions to loans and advances and items which are accountable under the section 'Public Account.'

Note 4.- A sanction for a Provident Fund Advance will remain operative for a period of three months and should be deemed to have lapsed after that period unless it is specifically renewed by the sanctioning authority.

Note 5.- In the case of purchase of stores, a sanction shall be deemed to have been acted upon if tenders have been accepted or indents placed for the stores within one year of the sanction, regardless of the dates of actual settlement of the claim.

WRITE OFF OF LOSSES

(v) The party requesting for a fresh cheque in lieu of a lost one should execute an indemnity bond in Form K..F.C. No.73. However in the case of a Government Department or a Bank the execution of an indemnity bond is not necessary but a fresh cheque should be issued in its favour only on receipt of a certificate stating that it has not received the cheque alleged to have been lost or having received it, it has been lost and that it will be returned to the drawer if found later.

74. On completion of the requirements in clause (i) to (iv) of the Note below Article 73, the drawing officer shall cancel the original cheque and make the necessary entries in his accounts and may then issue another in its place.

If any "stopped" cheque is presented at the Treasury for payment, the clerk concerned shall at once bring the fact to the notice of the Treasury Officer, and the latter shall refuse payment and return the cheque to the person who presented it with the words "Payment stopped" written across it.

CANCELLED CHEQUES

75. The Drawing Officer shall cancel any cheque which has remained unpaid for twelve months from the date of issue. When a cheque is cancelled for any reason, the fact shall be recorded on its counterfoil and the cheque, if in the Drawing Officer's possession, shall be destroyed. If the cheque is not in his possession and payment has not already been stopped under the preceding rule, he shall at once request the Treasury Officer to stop payment of the cheque. If the Treasury officer then finds that the cheque has not been paid, he shall stop payment.

The cheques issued by any Treasury which are outstanding for a period of twelve months from the date of issue, should be cancelled and adjusted.

The following procedure is prescribed for the accounting of the cancelled cheques :-

(1) The Treasury Officer should prepare a list of cheques outstanding for more than twelve months from the date of issue on the 15th of May each year. This list should furnish the cheque number and date name of drawer and amount and voucher number assigned in the schedule of payment of the month concerned. Simultaneously he will prepare Alteration Memoranda, in duplicate, showing the heads of debit and credit and send the first copy to the Accountant General and the second copy to the Drawing officer concerned. The Drawing Officer will note the fact of receipt of Alteration Memoranda (with particulars of number, date and amount thereof in the office copy of the bills, if the Alteration Memoranda proposed is in order, on verification. Otherwise it is the responsibility of the drawing Officer to inform the Treasury Officer and the Accountant General for any corrections or alterations that are required before the 1st June. The second copy may be retained by the Drawing Officer.

(2) The Alteration Memoranda should be rendered to the Audit Office along with the list referred to above, in duplicate. This list should reach the Audit Office on the 1st June.

(3) The Audit Office will verify the correctness of the list with reference to the list of outstanding cheques and propose necessary adjustments immediately. After effecting this adjustment, one copy of the list noting the transfer entry numbers and date should be returned to the Treasury Officer and the Treasury Officer is required to furnish a certificate that necessary entries have been made in the relevant register.

(4) All final adjustments will be intimated to the Drawing Officer concerned by the Audit Office.

TRANSACTIONS WITH BANKS

76. No Government servant may open an account with a private bank for the deposit of moneys by him in his official capacity (the Reserve Bank of India and its agencies are not private banks since they conduct cash business on behalf of the Treasuries). In cases where a Government servant is associated with a quasi-Government Body, Private Body, Institution, etc., otherwise than in his official capacity, he may deal with the moneys thereof according to the Rules or Regulations Governing Bodies or Institutions.

77. Cheques drawn on Government account on a Bank in which Government keeps money should be addressed to the Bank itself as "Bank of" and not to any officer thereof.

SPECIMEN SIGNATURES OF DRAWING OFFICERS

78. When a Government servant, whether Gazetted or non-Gazetted, who usually draws cheques or bills or countersigns bills payable at a treasury makes over charge of his office to another he should send a specimen of the relieving officer's signature to the Treasury Officer in order that the latter may satisfy himself as to the validity of the bills presented by him. Similarly, when a subordinate Government servant is permitted to sign the establishment and contingent bills for the Head of an Office, the latter should send to the Treasury intimation of such fact as also the specimen of the signature of such subordinate Government servant who has been permitted to sign bills.

Note 1.- Only gazetted assistants may be delegated with the duty of signing bills.

Note 2.- The specimen signature of a countersigning officer is necessary only when the bills he countersigns are signed a private person and not by Government servant.

Note 3.- Treasury Officers are required to keep such slips pasted in a register for reference. Government servant who draw funds on several treasuries should send a specimen of the relieving officer's signature to each of the Treasury Officers concerned.

ERASURES IN GOVERNMENT RECORDS