

PREFACE

This volume contains instructions relating to the Form and contents of the Appropriation Accounts and Finance Accounts of the State Governments and of the Union Territories.

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CHAPTER-I APPROPRIATION ACCOUNTS

Scope, form and arrangement of material

1.1 In accordance with the requirements of Article 149 of the Constitution of India read with Section 11 of Comptroller and Auditor Generals' (D.P.C.) Act, 1971, the CAG has to prepare for the Central Government, each State Government and the Government of each of the Union Territories provided with separate Legislative Assemblies under the Government of Union Territories Act, 1963, Appropriation Accounts, that is accounts of the expenditure (both voted and charged) of the Government for each financial year compared with the accounts of voted grants and charged appropriations for the different purposes as specified in the schedules appended to the Appropriation Acts passed by the legislature. The responsibility is confined to grants/appropriations in respect of which the accounts are maintained by the Indian Audit and Accounts Department,

Article 149 of the Constitution of India and Section 10 (extract only) and Section 11 of C.A.G.'s (D.P.C.) Act, 1971 are reproduced below:

Article 149 of the Constitution of India

The CAG shall perform such duties and exercise such powers in relation to the accounts of the Union and of the States and of any other authority or body as may be prescribed by or under any law made by Parliament and, until provision in that behalf is so made, shall perform such duties and exercise

such powers in relation to the accounts of the Union and of the States as were

conferred on or exercisable by the Auditor General of India immediately before the commencement of this Constitution in relation to the accounts of the Dominion of India and of the Provinces respectively.

Section 10 of CAG's DPC Act (extract)

- 10(1) The C.A.G. Shall be responsible
- (a) for compiling the accounts of the Union and of each State from the initial and subsidiary accounts rendered to the Audit and the Accounts Offices under his control by treasuries, offices or departments responsible for the keeping of such accounts; and
 - (b) for keeping such accounts in relation to any of the matters specified in clause (a) as may be necessary.

Provided that the President may, after consultation with the C&AG, by order, relieve him from the responsibility for compiling

- (i) the said accounts of the Union (either at once or gradually by the issue of several orders); or
- (ii) the accounts of any particular services or departments of the Union:

Provided further that the Governor of a State may with the previous approval of the President and after consultation with the CAG, by order relieve him from the responsibility for compiling-

- (i) the said accounts of the State (either at once or gradually by the issue of several orders); or
- (ii) the accounts of any particular services or departments of the State.

Provided also that the President may after consultation with the C&AG by order relieve him from the responsibility for keeping the accounts of any particular class or character.

Section 11 of CAG's DPC Act

The CAG shall from the accounts compiled by him or by the Government or any other person responsible on that behalf prepare in each year accounts (including in the case of accounts compiled by him, Appropriation Accounts) showing under the respective heads the annual receipts and disbursements for the purpose of the Union of each State and of each Union Territory having a Legislative Assembly and shall submit those account to the President or the Governor of a State or Administrator of the Union Territory having a Legislative Assembly as the case may be on or after such dates, as he may, with the concurrence of the President determine.

Provided that the President may after consultation with the CAG, by order, relieve him from the responsibility for the preparation and submission of the accounts relating to annual receipts and disbursements for the purpose of the Union or of a Union Territory having a Legislative Assembly.

Provided further that the Governor of a State may, with the previous approval of the President and after consultation with the CAG by order, relieve him from the responsibility for the preparation and submission of the accounts relating to annual receipts and disbursements for the purpose of the State.

Note : The CAG has been relieved from the responsibility of preparing the Finance Accounts and Appropriation Accounts of the Union Government, Union Territory Government of Pondicherry and the State Government of Goa but continues to be responsible for their submission to the President/Governor/Administrator of the Union Territory for being laid before the Parliament/Legislatures.

1.2 The Appropriation Accounts include:

- (a) a summary of Appropriation Accounts showing the total amount of funds (original and supplementary) provided by the Legislature under each voted grant and charged appropriation, the actual expenditure incurred against each and the saving or excess under each grant or appropriation.

The audit certificate of the Comptroller and Auditor General of India is recorded below this statement.

- (b) Appropriation Accounts of each grant/appropriation, indicating original grant/appropriation, additional funds provided during the year by supplementary grant/appropriation, total grant/

appropriation, actual expenditure, saving or excess in the grant/appropriation as a whole and the amount surrendered during the year.

The Appropriation Account of each grant/appropriation will contain "Notes and Comments", wherever necessary; which will bring to the notice of the Legislature (giving relevant particulars of the group heads) excesses over grants/appropriations requiring regularisation expenditure booked against the grant/appropriation but not really debitable to it, expenditure incurred on a 'New Service' without specific authority of the Legislature, unjustified or excessive provision of funds leading to large savings and lapses and also cases of defective control over expenditure, e.g., excessive, irregular or unjustified re-appropriations or surrenders within the grant/appropriation.

1.3 The forms in which the summary of Appropriation Accounts and Appropriation Accounts of each grant/appropriation are prepared, are given in Appendix I. It will be noticed that in the summary of Appropriation Accounts, provision is made for-

(i) indicating the expenditure met out of advances from the Contingency Fund which were not recouped to the Fund before the close of the year by authorisation of the Legislature.

(ii) reconciliation of the total expenditure according to Appropriation Accounts with that shown in the Finance Accounts after

taking into account recoveries of expenditure (para 1.4 below).

(iii) drawing attention to cases of excesses over grants/appropriations requiring regularisation.

1.4 The General rule is that a grant/appropriation is voted/authorised for the gross expenditure required for each service. The expenditure shown against each grant/appropriation in the Appropriation Accounts will thus exclude recoveries adjusted in the accounts as reduction of expenditure in the respective grants/appropriations. The Finance Accounts, on the other hand, will show the net expenditure after taking into account the recoveries. A reconciliation statement showing:-

(1) total expenditure according to Appropriation Accounts,

(2) total of recoveries, and

(3) net total expenditure as shown in the Finance Accounts is, therefore, included below the summary of Appropriation Accounts. A detailed statement showing recoveries relating to each grant/appropriation will also be included as an appendix to the Appropriation Accounts in the form given in Appendix II

1.5 Responsibility for Preparation

The Appropriation Accounts relating to State Governments are prepared by the respective State Accountants General (A&E) except in case of the State Government of

Goa and Union Territory
Government of Pondicherry,

6 Check of Accounts

Submission of draft Accounts to Accountant General (Audit)

The draft Appropriation Accounts and Finance Accounts after compilation by the Accountant General (A&E) and, check by ITA Wing will be sent to Accountant General (Audit), where an independent check will be exercised on these Accounts with reference to initial records and the accounts will be finally cleared for printing by the Accountant General (Audit). The Accountant General (Audit) in addition to exercising the usual checks on these Accounts will also exercise the checks mentioned in Annexure I and II of this Manual on behalf of the Comptroller and Auditor General of India. The Accountant General A&E/Audit while furnishing the certificate prescribed in Para 1.12 and Para 2.9 will specifically mention this fact in the certificates

A suitable *modus operandi* should be evolved by mutual consultation between Accountant General (A&E) and Accountant General (Audit) to ensure that the work of scrutinising the accounts by the latter goes on smoothly and is completed within the time frame. It is also essential that the Accountant General (A&E) and Accountant General (Audit) should co-ordinate the work of preparation of the Annual Accounts and the Audit Report and checking of the accounts by Accountant General (Audit) in

such manner that the printed copies of all the three documents are forwarded simultaneously to the Comptroller and Auditor General for countersignature/ signature. This is quite necessary as all the three documents are to be submitted to the State Legislature simultaneously

The full responsibility for finally submitting both the draft accounts and printed copies of the Accounts rest with the Accountant General (A&E). The responsibility for translation of the Accounts into Hindi will also be that of the Accountant General (A&E).

NOTE 1 One copy each of the Appropriation Accounts and Finance Accounts duly checked by the Accountant General (Audit) will be sent to the Comptroller and Auditor General of India by the Accountant General (A&E) for preparation of Combined Finance and Revenue Accounts. Changes if any made in these compilations subsequently will also be reported to the Comptroller and Auditor General of India for further action.

NOTE .2. With effect from the accounts for the year 1987-88 one copy each of the Appropriation Accounts and Finance Accounts duly checked by the Accountant General (Audit) should be sent to the Accountant General (A&E) Andhra Pradesh, Hyderabad by the Accountant General (A&E) for preparation of Combined Finance and Revenue Accounts. Changes if any made in these compilations subsequently will also be reported to the Accountant General (A&E) Andhra Pradesh or further action.

1.7 Instructions for Preparation

Detailed instructions regarding the selection and drafting of the material for comments in the Appropriation Accounts, obtaining explanations of the Controlling authorities, and subsidiary information to be included in the Accounts are contained in Appendix III.

1.8 The Compiling Officer should send to each authority responsible for controlling expenditure against a grant/appropriation, an advance copy of the draft of the Appropriation Accounts of the grant/appropriation and the draft Notes and Comments proposed to be inscribed therein. The explanations furnished by the Controlling Authorities should be given due consideration in finalising the Notes and Comments.

1.9 Time schedule for preparation and submission of Accounts

The following time schedule for the preparation of these accounts by the concerned Accountants General (A&E) and the completion of their checks by the respective Accountants General (Audit) prescribed :-

- (i) Transmission of Finance 5th Accounts by the AG (A&E) October duly checked by Internal each year

Test Audit to the AG (Audit)

- (ii) Transmission of the Appropriation Accounts by the AG(A&E) October to the AG(Audit) each year.

- (iii) Return of the Finance Accounts 25th duly checked by the AG (Audit) October to the AG(A&E) each year

- (iv) Return of Appropriation Accounts 16th November duly checked by the AG(Audit) each year.

The observations/comments of the AG(Audit) will be attended to and settled by the concerned AG(A&E) within one week of the return of the checked copies of the Finance Accounts and Appropriation Accounts and the compilations will be made over to the Press for printing on the dates indicated below:

- (1) Finance Accounts 5th Nov., each year.

- (2) Appropriation Accounts 25th Nov., each year.

1.10 The Accountant General (A&E) shall furnish the full information to the CAG after the close of the accounts of the financial year to enable the latter to keep a watch over the Progress in the preparation, finalisation and printing of the Accounts.

- (i) Prescribed date for closing of Annual accounts.
- (ii) Actual date of closing of Annual accounts.
- (iii) Date of Preparation of Finance Accounts and Appropriation Accounts.

- (iv) Date of handing over these accounts duly checked by Internal Test Audit Wing to the concerned Audit office for check.
- (v) Date of finalisation of checks of these Accounts by AG(Audit).
- (vi) fortnightly progress report about printing of the Accounts.

1.11 Accountants General (A&E) will furnish five Printed (bound) copies of the Appropriation Accounts and Finance Accounts of their respective States to the Comptroller and Auditor General for signature so as these could be available for presentation to the Legislature during the Budget session. The number of copies of these documents required by the Comptroller & Auditor General is 19 including one for transmission to the Press Information Bureau of the Government of India) after the documents are placed before the Legislature.

Forwarding of printed copies of Appropriation Accounts to the Comptroller and Auditor General

- Certificate of the AG (A&E)
- Certificate of the AG (Audit)

1.12 While forwarding the printed copies of Appropriation Accounts to the Comptroller and Auditor General, the following certificates should be furnished by the Accountant General (A&E) and the Accountant General (Audit) respectively:

CERTIFICATE OF THE ACCOUNTANT GENERAL (A&E)

The Accounts of Government of for the year forwarded herewith have been prepared by me in accordance with the requirement of Article 149 of the Constitution of India read with the provisions of Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, I have obtained all the information and explanations wherever necessary. Subject to the observations in this compilation, I Certify to the best of my knowledge and belief that these accounts are correct statement of the receipts and disbursements of the Government of for

ACCOUNTANT GENERAL (A&E)

CERTIFICATE OF THE ACCOUNTANT GENERAL (AUDIT)

The Appropriation Accounts of for the year have been examined by me. On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts, I certify, in pursuance of provisions of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, that these accounts are correct subject to observations in the Report of the Comptroller and Auditor

General of India on the Accounts of
the Government of
(Civil) for

ACCOUNTANT GENERAL
(AUDIT)

CORRECTION OF ERRORS

1.13 Utmost care shall be taken in reading the proofs at the various stages so that only the mistakes as a result of printers' devil which, sometimes becomes unavoidable are left for inclusion in the errata. Any error noticed in the printed copies should be neatly corrected in manuscript in the copies sent to the Comptroller and Auditor General. Where the number of errors is such as will require the printing of an errata, the errata should be printed after an intimation of the documents having been signed by the Comptroller and Auditor General of India is received. This will enable the Accountant General (A&E) to incorporate in the errata any errors which may be pointed out by the Comptroller and Auditor General of India.

No correction slip should be issued after the Accounts and Reports have been forwarded to Government. If a serious error or misprint comes to notice after the documents have been forwarded to Government, it should be immediately brought to the notice of the Comptroller and Auditor General with an explanation of the circumstances in which the mistake could not be noticed and rectified earlier. If it is decided to issue a correction, the correction slip will be issued in the name of the Accountant General who is responsible for the

preparation of the accounts, but it should not bear any date. The Accountant General should ensure that any such correction slip issued is pasted in the copies signed by the Comptroller and Auditor General which are to be laid on the table of the legislature.

No correction slips can be issued after the documents are laid before the legislature; if any errors are noticed, they should be reported to the Comptroller and Auditor General with an explanation for the delay in noticing them.

Note-Instructions regarding printing of the Appropriation Accounts and Finance Accounts are given in Appendix V.

Appropriation Accounts/Finance Accounts to be classified as confidential till their presentation to the Legislature.

1.14 Since Appropriation Accounts and Finance Accounts are to be presented to the State Legislature along with the Audit Report, they cannot become 'public' until they have been laid on the table of the House. It is, therefore, necessary to guard against their disclosure to the public and the Press till their presentation to the Legislature. The Accounts and all correspondence relating to them should therefore be classified as confidential till that time.

CHAPTER-2 FINANCE ACCOUNTS

Scope, form and arrangement of material

2.1 In accordance with the provisions of Article 149 of the Constitution of India read with Section 11 of Comptroller and Auditor General's (D.P.C.) Act 1971, the Comptroller and Auditor General has to prepare the Annual Financial Accounts of each State Government and the Government of each of the Union Territories provided with separate Legislative Assemblies under the Government of Union Territories Act, 1963. The Constitutional and Statutory Provisions governing the responsibility of the CAG in relation to preparation of the Finance Accounts have been discussed in detail in Para 1.1 of chapter 1 of this compilation. These Accounts present the accounts of the receipts and outgoings of the Government for the year, together with the financial results disclosed by the revenue and Capital accounts, the accounts of the public debt and the liabilities and assets of the Government concerned as worked out from the balances recorded in the accounts.

2.2 The Finance Accounts are prepared in two parts 1

Part I-Summarised Statements. The statements in this part are intended to give in a summarised form information in regard to :-

- (i) transactions of the year relating to the Consolidated Fund, Contingency Fund and the Public Account.
- (ii) Capital outlay.
- (iii) financial results of irrigation schemes.

- (iv) debt position of Government including expenditure incurred on the service of debt.
- (v) loans and advances by Government including recoveries in arrears.
- (vi) guarantees given by Government.
- (vii) cash balances and investments of cash balances.
- (viii) the balances outstanding in Government accounts at the end of the year grouped under the main broad headings.

Part II- Detailed Accounts and other Statements- The detailed statements included in this part contain

- (ix) The statements of Revenue and Expenditure under different heads expressed as a percentage of total Revenue/Expenditure.
- (x) Statement showing the distribution between the Charged and Voted expenditure.
- (xi) Detailed accounts of revenue by minor heads of accounts
- (xii) Detailed accounts of expenditure by minor heads.
- (xiii) Particulars of capital expenditure during and to end of the year.
- (xiv) Particulars of investments of the Government in the shares of Statutory Corporations, Government Companies, other Joint Stock Companies, Cooperative banks and Societies, etc. to the end of the year.

- (xv) Statement showing capital and other expenditure (outside the Revenue Accounts) to the end of the year and the principal sources from which the funds were provided for the expenditure.
- (xvi) Statement of receipts, disbursements and balances under heads of account relating to debt (including loans and advances) deposits, remittances and Contingency Fund, and Public Account.
- (xvii) Detailed statement of debt and other interest bearing obligations of Government.
- (xviii) Detailed statement of loans and advances made by Government.
- (xix) Particulars of earmarked balances relating to Reserve Funds, etc.

2.3 The forms of the different statements and the details to be incorporated in each part of the Finance Accounts are given in Appendix IV as a general guide for the preparation of the Accounts. The selection of topics and headings etc. for explanatory notes should be done carefully with a view to enabling a critical reader to have a proper understanding of the Accounts. The main points of interest arising from the Finance Accounts and any audit comments, in relation to them will be mentioned in the respective Audit Reports.

2.4 The Finance Accounts which present the General accounts of the Government are intended to supplement the accounts separately presented in the form of Appropriation Accounts for each grant or charged appropriation

included in the Appropriation Acts passed by the Legislature. Proforma accounts bringing out the financial results of Government's commercial and trading activities are not included in the Finance Accounts.

RESPONSIBILITY FOR PREPARATION

2.5 The Finance Accounts of the State Governments will be prepared by the respective Accountant General (A&E) except in case of the State Government of Goa and Union Territory Govt. of Pondicherry, the Finance Accounts in respect of which are prepared by the respective State/U.T. Governments.

2.6 The Draft Finance Accounts should be got checked by the Internal Audit Wing before submission to AG (Audit) for check. The details of checks to be exercised by I.T.A. Wing are given in Annexure III. These suggested checks are the very minimum which could, if considered necessary, be supplemented by detailed checks.

2.7 The general Instructions contained in Annexure II & III should be followed in the preparation, check and submission of Finance Accounts as also in the matter of adhering to the time schedule and submission of progress Reports to the Comptroller & Auditor General of India.

2.8 It is of utmost importance that there should be no discrepancy in any respect between the figures incorporated in the Finance Accounts and the Audit Report.

Forwarding of Printed Copies of Finance Accounts to the Comptroller and Auditor General

-Certificate of the AG (A&E)

-Certificate of the AG (Audit)

2.9 While forwarding the printed copies of Finance Accounts to the Comptroller & Auditor General, the certificate mentioned in para 1.12 will be recorded by the Accountant General (A&E). The Audit certificate to be furnished by the Accountant General (Audit) in respect of Finance Accounts, is given below:

I certify that the accounts compiled by Accountant General (Accounts and Entitlement) for incorporation in the Finance Accounts of the Government of for the yearhave been examined and audited by me in accordance with Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

I certify that subject to the observations in the Report of the Comptroller and Auditor General of India and in the Finance Accounts, I am satisfied that the balances whether in cash or investments, under each head under "Debt, Deposits and Remittances" have been duly verified and found to agree with those shown in the separate registers or other records maintained in the Accounts Offices and that the debits and credits to the various Reserve Funds and Deposits Accounts were for amounts authorised by relevant Acts or Rules of the fund and that there were no diversions for purposes other than those for which the funds were constituted or the grants were made. I have obtained all the information and explanations necessary and according to the best of my

information and on the basis of certificates I have obtained from other Audit officers, to the extent they are responsible for the audit of these accounts and as a result of test audit carried out under my direction and on a consideration of explanations given to me, I certify that, to the best of my knowledge and belief, the accounts are correct subject to the observations made therein and in the Report of the Comptroller and Auditor General of India for the year(Civil), Government of

ACCOUNTANT
GENERAL
(Audit)

2.10 The printed copies of the Appropriation Accounts and Finance Accounts should be submitted to the Comptroller and Auditor General for his signature at the latest by the 31st January so that these could be available for presentation to the State Legislature during their budget session. The number of copies of the Accounts required by the Comptroller and Auditor General is Nineteen (including one copy for transmission to the Press Information Bureau of the Government of India) after the documents are placed before the legislature.

ANNEXURE I

(See Para 1.6)

General checks to be exercised while compiling Appropriation Accounts

1. It is to be ensured that figures of 'Provision/Expenditure/Excess/Saving' as given under 'Summary of Appropriation Accounts' tally with those given under individual "Grant/Appropriation-wise Accounts".
2. The classification should follow the budget and no unauthorised head should be opened.
3. The amounts surrendered as shown in the "Summarised Appropriation Accounts" should agree with those worked out in the "Detailed Appropriation Accounts".
4. The "plus/Minus" signs should be carefully checked.
5. Month of surrender should invariably be indicated.
6. The Comments about excess or saving incorporated in relevant grants should not be ambiguous and that the comments should be such as can be understood by a layman.
7. It has to be ensured that variations under "Revenue Expenditure", Capital Expenditure", "Loans" and "Charged" and "Voted" categories have been separately worked out/ commented upon.
8. Errors in totaling/spelling mistakes should be avoided.
9. In order that the main thrust to focus and highlight major excesses/savings is not diffused, only major savings/

excesses should be included as per the guidelines given by this office or by the public Accounts Committee of the respective State. Appendix III referred to in para 1.7 of Manual of Standing Orders (A&E) Vol. II also contain detailed instructions regarding preparation of Appropriation Accounts.

10. Exhibition of expenditure in Appropriation Accounts should follow the provisions in the budget. Expenditure to be transferred to other heads as shown below the line in the budget should be carefully noted and timely action taken for such transfer and an intelligent examination of these accounts is to be undertaken to find out whether any mistake has not apparently been made by the Accountant General office in carrying out the annual adjustment and/or following the accounting mechanism as stipulated in the budget estimates etc.

11. Re-appropriation orders relating to the previous years after closure of Accounts should not be accepted and acted upon.

12. Comments on defective budgeting should be highlighted if the provision is not made under the correct head of Accounts.

13. When huge provision of funds are made through reappropriation it should be examined to see whether they come under New Service and, if so, Public Accounts Committee should be briefed and suitable guidelines issued in the matter.

ANNEXURE II

(See para 1.6)

General Check to be exercised while preparing Finance Accounts

1. The nomenclature of the Head of Account should conform to the classification given in the list of Major and Minor Heads of Accounts.
2. No unauthorised head of account should be exhibited in the Accounts.
3. Reconciliation of figures in the draft Finance Accounts and the draft Appropriation Accounts should be carefully done.
4. Per contra adjustments wherever carried out should be linked at different places.
5. Figures exhibited in the summarised statements e.g. No. 1,2,3,4,5,7 and 8 must tally with those given in the detailed statements and those taken in Chapter I of the Audit Report.
6. Minus balances wherever occurring in the Finance Accounts should be suitably explained by means of a Footnote and should be investigated for reconciliation/rectification as they may throw up misclassification of transactions in Accounts.
7. Opening balances in the Finance Accounts should invariably agree with closing balances of the previous years' accounts and any difference should be suitably explained by means of a footnote.
8. Updated position in respect of difference in the accounts figures of Deposits with the Reserve Bank and those intimated by the R.B.I. should be exhibited in footnote below Statement Nos. 1,7 and 16 as also in Chapter I of the Audit Report, and these should be the same at all these places.
9. The totals and calculations of percentages in statements should be checked and correctness ensured.
10. Advances from the contingency Fund and their subsequent recoupment should be carefully watched so as to ensure that they are properly accounted and that there is no omission.
11. It has to be ensured that all statements forming part of the Finance Accounts are attached and that there is no omission in this regard.
12. Differences between Accounts figures and R.B.I. Deposit figures should be reconciled. It should be ensured that payments made by RBI through daily scrolls are properly accounted for by Treasuries and that there is no omission requiring rectification.
13. Discrepancies between Statements 13 and 14 should be checked and corrected.

ANNEXURE III

(See	Para	2.6)
Checks that may be exercised by ITA during local scrutiny of the draft Finance Accounts.		investigation, rectification or insertion of suitable footnotes.
(i) The working sheets received from several sections for preparation of draft Finance Accounts in Book/Finance Accounts section and Journal entries etc., as well as Ledger in Book Section from which the bulk of the statement for Finance Accounts are compiled should be checked to inter alia ensure that:-		(ii) Reconciliation of figures between the draft Finance Accounts and the draft Appropriation Accounts should be effected completely for all the heads of accounts.
(a) no unauthorised heads of accounts have been opened.		(iii) Broad check over 'adverse' balances under several Debt/Deposit/Remittance heads should be carried out with a view to ensure that a true and correct explanation is given for the existence of the adverse balances wherever it is not possible to rectify such balances at the stage of finalizing the draft Finance Accounts of a particular year.
(b) there are no anomalies and obvious mistakes of classification do not exist;		(iv) It should be seen that the codal provisions in Article 8.11 of the Account Code for Accountants General about transfer of entire balance under "8782, Cash Balance-Remittances etc.-Cash Remittances between Treasuries & Currency Chests" to "8999 Cash Balance-Remittances in Transit", have been observed, leaving no balance under the former head. If balances are shown under both these heads in Statement No. 16, investigation should be done to ensure necessary corrections and observance of prescribed procedure.
(c) Vide variation between Revised Estimates and actuals have been properly examined to ensure that no serious misclassifications have occurred;		(v) Similarly, no balance should appear in statement No. 16 against the head "8675-Reserve Bank Deposits", the entire account balance
(d) per contra adjustments on account of transactions affecting different Accounts Officers or appearing in the books of two different branches or sections of one and the same Accountant General have been correctly carried out in the books of both the branches/sections.		
(e) there are no abnormal transactions of receipts/disbursements requiring		

being shown against “8999-Cash Balance-Deposits with Reserve Bank”.

(vi) In respect of the major head “8680 – Miscellaneous Government Account”, there is a minor head “Writes-off from heads of account closing to balance”. The figures appearing against this head in Statement No. 16 (current debits/credits), should be verified with reference to the sanctions issued by CAG or by the AG in certain cases.

INTRODUCTORY TO APPROPRIATION ACCOUNTS

This compilation containing the Appropriation Accounts of the Government of
... .. for the year 19 presents the accounts of sums expended in
the year ended 31st March 19 , compared with the sums specified in the Schedules
appended to the Appropriation Acts passed under Articles 204 and 205 of the
Constitution of India.

In these Accounts-

‘O’ stands for original grant or appropriation

‘S’ stands for supplementary grant or appropriation

‘R’ Stands for reappropriations, withdrawals or surrenders sanctioned by a
competent authority.

Charged appropriations and expenditure are shown in italics.

NOTE:

The following will be added after the words “Appropriation Acts passed under
Article 204 and 205” – “and the Contingency
Fund (Amendment) Act passed under Article 267 of the
Constitution of India”.

1. When the corpus of the Contingency Fund has been enhanced by
appropriation of sums from the Consolidated Fund, by Amendment Act to the
Contingency Fund Act and the amount has not been included in any of the
Appropriation Acts during the year.
2. When the enhancement is by an Ordinance which was alive as on 31st March
and has not become an Act.
3. When the enhancement is by an Ordinance which lapsed and was not replaced
by an Act before the end of the year.

APPENDIX I
(Referred to in Paragraph 1.3)

Form of Appropriation Accounts

SUMMARY OF APPROPRIATION ACCOUNTS

Number and name of Grants or appropriation	Amount of grant or appropriation		Expenditure		Saving		Excess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

To be mentioned keeping the order in
Appropriation Act. Charged/Voted also to be
Mentioned in the particular order

Voted

Total

Charged

If there was appropriation by Contingency Fund (Amendment) Act/Ordinance, suitable mention is to be made. If any excess does not require regularisation due to misclassification/reclassification the details should be stated here (vide paragraph)

Grand Total

The excess over the following voted grants require regularisation

Revenue portion

(i)

(ii)

and so on

Capital portion

(i)

(ii)

The excesses over the following charged appropriations require regularisation

Revenue portion

(i)

(ii)

and so on

Capital portion

- (i)
- (ii)

The expenditure shown in the summary of Appropriation Accounts does not include an amount of Rs. met by advance from the Contingency Fund which were not recouped to the Fund before the close of the year. The details of the expenditure are given below:-

(if there are many items, they can be detailed in an appendix giving reference thereto here).

Major Head	Amount of advance sanctioned Rs.	Date of sanction	Expenditure from the advance Rs.	Date of recoupment of advance in The subsequent Year 19..
1.				
2.				
and so on				
Total (charged/voted separately).				

As the grants and appropriations are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in the Finance Accounts.

The reconciliation between the total expenditure according to the Appropriation Accounts for 19.. and that shown in the Finance Accounts for that year is indicated below:-

	Charged		Voted	
	Revenue Rs.	Capital Rs.	Revenue Rs.	Capital Rs.

Total expenditure according to the Appropriation Accounts

Deduct – Total of recoveries

Net total expenditure as shown in Statement No. 10 of the Finance Accounts

The details of the recoveries referred to above are given in Appendix.....

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General’s (Duties, Powers and Conditions of Ser-vice) Act, 1971. On the basis of the information and explanations that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my Report on the Accounts of the Government of for the year ended 31st March

New Delhi,

(NAME)

The

Comptroller and Auditor General of India

GRANT NO. (Number and Nomenclature)

Total grant
or Appropriation
Rs.

Actual
expenditure
Rs.

Excess +
Saving –
Rs.

Major Heads:

(Here indicate the number and the nomenclature of the Major
Heads of Account covered by the grant)

Voted-

Original.....
Supplementary.....

Amount surrendered during the year (*)

Charged -**

Original.....
Supplementary.....

Amount surrendered during the year (*)

NOTE : Mention about unrecouped Cnntingency Fund expenditure

NOTE AND COMMENTS

(i)

(ii)

*Here indicate dates of surrender with the break-up of the amount where necessary.

**Charged voted order to be kept as in summary.

APPENDIX III

(Referred to in Paragraph 1.7)

Detailed instructions regarding preparation of Appropriation Accounts.

1. Selection and drafting of comments.

With a view to selection the points for comment, a detailed appropriation account for each grant/appropriation has first to be prepared containing information regarding original provision, additional funds provided during the year by supplementary grant/appropriation and/or by re-appropriation from other group-heads, for all the group-heads comprised in it. Comments should then be framed after analyzing and reviewing the expenditure against the grant/appropriation as a whole and against each group-head on the following lines :

- (a) Comments regarding the grant as a whole e.g., excesses requiring regularisation or large savings (a comparison being made with the position in previous years); total amount surrendered within the grant being considerably in excess of or smaller than the amount of savings available for surrender.
- (b) Comments relating to group-heads, presented under convenient headings, e.g., cases of 'New Service', unnecessary advance from the Contingency Fund, also non-drawal of advances from the Fund where excess expenditure could have been foreseen or for expenditure on a 'New Service', excessive provision of funds either at the budget stage or by supplementary grant or reappropriation. Special attention may be drawn to schemes remaining unexecuted although substantial budget provision was made; in such cases, it may be indicated whether provision was made for immature schemes or whether there was a hold-up in execution even though budget provision had been made after the scheme had been considered and sanctioned.

Attention may also be drawn to cases of important schemes/works where the budget provision in the preceding 2 or 3 years as well remained unutilized to a substantial extent.

- (c) Cases of defective control over expenditure, e.g., large savings remaining unsurrendered or large excesses left uncovered under individual sub-heads, late surrender of savings even when they could have been anticipated at an earlier stage.

In other words, each important case of large variation, defective budgeting or control should be analysed, as far as possible and the defect brought out in the explanations giving full particulars of original provision, additional funds provided during the year, actual expenditure and savings/excesses for the group heads selected for comment.

- (d) General terms should not be employed. For example, it is not adequate explanation of a saving in the provision of purchases of stores to state that "fewer stores were purchased". The reasons for the smaller purchases should be given.
- (e) Brevity should be observed and unnecessary repetition avoided. Information should be supplied in the simplest form possible.
- (f) Only important cases which have mainly contributed to the excess/saving and which are likely to be of interest to the PAC need be included. The monetary limits and/or percentages prescribed, if any, by the State PAC may be followed while selecting the heads for comments

on variations. It will, however, be open to the Accountant General to include all such cases of variations which he considers important enough to be brought to the notice of the Legislature irrespective of the limits laid down by the PAC. If there are no recommendations of the PAC on the subject, the guidelines issued by headquarters from time to time may be followed in all such cases.

2. The following points should also be kept in view.

- (i) In important cases of unnecessary or excessive provision of funds by supplementary grants or re-appropriation, the dates on which the additional funds were provided may be given to bring out the stage at which such provision was made without a proper assessment of the requirements. Reappropriations or resumption' which subsequently proved injudicious may be suitably mentioned.
- (ii) In cases where the percentage of excess/saving on the original provision is large, it might be seen whether similar large excexcesses/saving had occurred under the same heads to in the earlier years also, compared with the "original provision" for those years.
- (iii) Attention may be drawn to cases of abnormally large increase in expenditure on staff when the expenditure on a scheme has not progressed to a substantial extent.
- (iv) If variations are due to several factors, only the more important of them need be mentioned with the approximate amount attributable to each cause.
- (v) Cases of entire or almost the entire provision remaining unutilized may be mentioned as a separate note, if there are a number of such cases.
- (vi) Saving arising from temporary postponement of expenditure should be distinguished from the results of economy, retrenchment or deliberate abandonment of projected schemes. If a service or work for which provision was made in the budget is deliberately abandoned in order to make funds available for purposes in respect of which no such provision had been made, the fact may be mentioned.
- (vii) If a lump sum deduction for probable savings had been made in the budget, comments should be made if the savings actually realized were substantially less or were considerably in excess of anticipations.
- (viii) Cases of provision of large funds by re-appropriation should be examined with a view to ascertaining how far funds for large increase in expenditure under any item are, year after year, provided for by re-appropriation instead of making provisions of funds in Budget Estimates.
- (ix) Cases of large variations under recoveries, as compared to the "Original Estimates" should be examined with a view to bringing out the main reasons for shortfall or excessive recovery.

II. Procedure for obtaining explanations from the Controlling Authorities.

The following procedure should be observed with a view to early finalisation of the Notes and Comments.

- (a) Re-appropriation orders, surrender orders and supplementary grants. These should be carefully scrutinized as and when received and further information, such as, particulars of the schemes not implemented and the reasons therefore, or the particulars or the

schemes, works etc., for which additional funds were obtained and the reasons for their non-inclusion in the original budget, may be called for, without waiting for the closing of the accounts, in all important cases likely to merit mention in the Notes and Comments included in the Appropriation Accounts. Comments regarding surrenders and re-appropriation of funds may thus be drafted and sent to Government for their comments, without waiting for the closing of the accounts.

- (b) Reasons for final variations :- Important cases of variations between the final provision and actual expenditure may be picked up soon after the March (Preliminary) account are closed. The Controlling Officers may be asked to explain the variations. In order to secure from the Controlling Officers as complete information as possible, the break up, by units of appropriation, of the final savings or excesses under the group-heads should invariably be furnished to the Departments, pointing out specifically the particular schemes, work programmes, etc., under which the saving or excess is appreciable. Thus an analysis of the variation should be done in order to point out the actual item which mainly contributed to it.

The explanations furnished by the Controlling Officers with reference to March (Preliminary) Accounts figures will generally hold good in most of the cases.

III. Subsidiary information in the Appropriation Accounts.

In addition to explanations of variations between authorized provision and expenditure, it is desirable to supply other information in the explanatory notes bearing upon the expenditure of the grants/appropriations. The following are examples of such information:-

- (a) Instances of postponement to a later year of payments or adjustments which should have been made during the year under report
- (b) Instances of large payments or adjustments carried over from a previous year.
- (c) Expenditure debited to 'Suspense' heads of account. The explanatory notes should explain the scope of the suspense head, the accounting procedure and the balance, remaining uncleared.
- (d) (i) Expenditure finally met out of the grants, subventions, etc, received from other Government, outside bodies, organizations etc., e.g., subvention made out of the Central Road Fund constituted by the Government of India, grants made by the Indian Council of Agricultural Research etc.
- (ii) Contributions, etc., made to Reserve Funds constituted for specific purposes, e.g., Depreciation Reserve funds of Government commercial undertaking, sinking funds for the amortisation of debts, famine relief fund, etc.

The descriptive notes may include the information on the following points:-

- (1) The purpose of the constitution of the Fund and the procedure followed in budgeting and accounting of transactions pertaining to the Fund.
- (2) The amount of expenditure (which has been included in the expenditure booked against the provision made under the grant) out of the Fund during the year, and the closing balance at the credit of the Fund.

Instances where the expenditure transferable to funds or other heads of account has remained untransferred without valid reasons may also be indicated in the notes.

- (e) Expenditure met out of advances sanctioned from the Contingency Fund which were not recouped to the Fund before the close of the year by authorization of the Legislature.
- (f) Substantial amounts paid by Government as subsidies to institutions.
- (g) Large items of expenditure recoverable from other Governments, outside parties, etc. If the progress of such recovery is not satisfactory.
- (h) Review containing a comparative study of establishment and tools and plant charges with the works expenditure.
- (i) Although the Appropriation Accounts do not deal with receipts, cases often arise in which there is some correlation between important items of expenditure and the corresponding receipts, which may be expected to vary in proportion to each other. If this expectation is for any reason not fulfilled, the reason should be explained, unless it is fully apparent from a subsidiary statement or account attached to the Appropriation Accounts.
- (j) When an Institution or department has been closed or transferred to another department or Government, the effect upon the account of the closure or transfer should be indicated.
- (k) When any important immovable property is purchased, relinquished or exchanged for another property, such details of the transaction as may be known should be mentioned. Thus, in the case of a sale, particulars of original cost may, if available, be given and compared with the sale proceeds and with any estimate which may have been included in a project estimate.
- (l) In the case of variations under suspense heads the sub-divisions under the suspense head where large variations occurred should be mentioned which will indicate the nature of the variation.
- (m) Case of excess/saving merely due to post budget decision to record expenditure under sub heads within the same grant other than those where provision exists may be commented, only if it is essential. If it is outside the grant, comments may be considered for inclusion the same grants concerned, wherever necessary.
- (n) An excess over a grant appropriation due to mis-classification/reclassification in accounts is not generally required to be regularized by the Legislature, such excesses need not be shown in the Appropriation Accounts as requiring regularisation, but comment should be made explaining the position why the excess does not require regularisation. In case the excess would have occurred requiring regularisation according to correct/original classification, then it should be shown as requiring regularisation in spite of the misclassification/reclassification.

In general, it should be remembered that it is desirable to give an explanation for every transaction which cannot be presumed to have been contemplated by the Legislature or Government when voting or allotting the funds from which it was financed.

V. Miscellaneous

Reconciliation of the figures of expenditure shown in the Appropriation Accounts should be made with those mentioned in Finance Accounts.

The heads of accounts under which the expenditure is exhibited in the Appropriation Accounts may not necessarily be identical with the heads of accounts prescribed for the classification of expenditure in the general accounts; a certain degree of correlation is, however, maintained. Efforts should, therefore, be made, to reconcile the expenditure under individual heads of accounts as started in the Appropriation Accounts with those in the Finance Accounts.

APPENDIX-IV

(Referred to in Paragarph 2.10)

Forms of the statements, etc. incorporated in Finance Accounts

CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA

This compilation containing the Finance Accounts of the Government of for the year 19.. presents the accounts of the receipts and outgoings of the Government for the year, together with the financial results disclosed by the revenue and capital accounts, the accounts of the public debts and the liabilities and assets as worked out from the balances recorded in the accounts. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations, presented separately, supplement this compilation.

These accounts have been prepared and examined under my direction in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. Subject to the observations in this compilation and to those in my Report on the accounts of the Government of For the year ended 31 March 19.., the accounts now presented are, according to my information, correct statements of the receipts and outgoings of the Government of for the year 19.. .

Name

Comptroller and Auditor General
of India.

New Delhi,

The

APPENDIX IV-(contd.) INTRODUCTORY

1. The accounts of Government are kept in the following three parts :-

- | | |
|----------|--------------------|
| Part I | -Consolidated Fund |
| Part II | -Contingency Fund |
| Part III | -Public Account |

In Part I namely consolidated Fund, there are two main divisions, viz:-

- (1) Revenue – consisting of sections for 'Receipt Heads (Revenue Account)' and 'Expenditure Heads (Revenue Account)';
- (2) Capital, Public Debt, Loans, etc.-consisting of sections for 'Receipt Heads (Capital Account)' 'Expenditure, Heads (Capital Account)' and 'Public Debt, Loans and Advances, etc.'

The Revenue division deals with the proceeds of taxation and other receipts classed as revenue and the expenditure met therefrom, the net result of which represents the revenue surplus or deficit for the year.

In Capital division, the section 'Receipts Heads (Capital Account)' deals with receipts of capital nature which cannot be applied as a set off to capital expenditure.

The section 'Expenditure Heads (Capital Account)' deals with expenditure met usually from borrowed funds with the object of increasing concrete assets of a material and permanent character. It also includes receipts of a capital nature intended to be applied as a set off against expenditure.

The section 'Public Debt, Loans and Advances, etc.' comprises loans raised and their repayments by Government such as 'Internal Debt' and 'Loans and Advances' made (and their recoveries) by Government. This section also includes certain special types of heads for transactions relating to Appropriation to the 'Contingency Funds' and 'Inter-State Settlement'.

In Part II, namely Contingency Fund, of the accounts, the transactions connected with the Contingency fund established under Article 267 of the Constitution of India are recorded.

In Part III, namely Public Accounts, of the accounts, the transactions relating to 'Debt' (other than those included in Part I), 'Deposits', 'Advances', 'Remittances' and 'Suspense' are recorded. The transactions under 'Debt', 'Deposits' and 'Advances', in this part are those in respect of which Government incurs a liability to repay the moneys received or has a claim to recover the amounts paid, together with the repayments of the former ('Debt' and 'Deposits') and the recoveries of the latter ('Advances'). The transactions relating to 'Remittances' and 'Suspense' in this part embrace all merely adjusting heads under which appear such transactions as remittances of cash between treasuries and currency chests transfers between different accounting circles, etc. The initial debits or credits to these heads will be cleared eventually by corresponding receipts or payments either within the same circle of account or in another account circle.

2. Sections and Heads of Accounts

Within each of the sections in Part I mentioned above, the transactions are grouped into sectors such as 'Tax Revenue' 'Non-Tax Revenue' and 'Grants-in aid and contributions' for the receipt heads (revenue account), and 'General Services', 'Social Services' 'Economic Services' and 'Grants-in aid and contributions' for expenditure heads, Specific functions or services (such as Education, Sports, Art and Culture, Health and Family Welfare, Water Supply, Sanitation, Housing and Urban Development, etc., in respect of Social Services) are grouped in Sectors for expenditure heads. In Part III (Public Account) also, the transactions are grouped into sections, such as 'Small Savings', 'Provident Funds', 'Reserve Funds', etc. The Sectors are sub-divided into major heads of account. In some cases, the Sectors are, in addition, sub-divided into sub-sectors before their division into major heads of account.

The major heads are divided into minor heads, with a number of subordinate heads, generally known as sub-heads. The sub-heads are further divided into detailed heads. Under each of these heads, the expenditure is shown distributed between charged and voted. Sometimes major heads are also divided into sub-major heads before their further division into minor heads. Apart from the Sectoral and sub-sectoral classification the Major Heads, Sub-Major Heads, Minor Heads, Sub-heads, Detailed Heads and Object Heads together constitute a six-tier arrangement of the classification structure of the Government Accounts. The major, minor and sub-heads prescribed for the classification of expenditure in the general accounts are not necessarily identical with the Grants, sub-heads and other units of allotments which are adopted by the Government for Demands for Grants presented to the Parliament

or Legislatures but in general a certain degree of correlation is maintained between the Demands for Grants and the Finance Accounts.

The major heads of accounts, falling within the sectors for expenditure heads, generally correspond to functions of Government, while the minor heads, subordinate to them, identify the programmes undertaken to achieve the objective of the function represented by the major head. The sub-head represents the scheme, the detailed head, the sub-scheme and object head of the object level of classification.

3. Coding Pattern

Major Heads

From 1st April 1987 a four digit Code has been allotted to the major heads, the first digit indicating whether the major head is a Receipt head or Revenue Expenditure head or Capital Expenditure head or a Loan head.

The first digit of code for Revenue Receipt heads is either '0' or '1'. Adding 2 to the first digit of the code of the Revenue Receipt head will give the number allotted to corresponding Revenue Expenditure head; adding another 2, the Capital Expenditure head; and another 2, the Loan head of Account. For example, for Crop Husbandry code 0401 represents the Receipt head, 2401, the Revenue expenditure head, 4401, Capital Outlay head and 6401, Loan head.

Such a pattern is, however, not relevant for those departments which are not operating Capital/Loan heads of accounts e.g. Department of Supply. In a few cases, where receipt and expenditure are not heavy, certain functions have been combined under a single major head, the functions themselves forming sub-major heads under that Major head.

Sub-Major Heads

A two digit code has been allotted, the code starting from 01 under each major head. Where no sub-major head exists it is allotted a Code '00'. The nomenclature 'General' has been allotted Code '80' so that even after further sub-major heads are introduced the Code for 'General' will continue to remain the last one.

Minor Heads

These have been allotted a three digit code, the codes starting from '001' under each sub major/major head (where there is no sub-major head). Codes from '001' to '100' and few codes '750' to '900' have been reserved for certain standard minor heads. The coding pattern for minor heads has been designed in such a way that in respect of certain minor heads having a common nomenclature under many major/sub-major heads, the same three digit code is adopted as far as possible.

Under this scheme of codification, the receipt major heads (revenue account) are assigned the block numbers from 0020 to 1606, expenditure major heads (revenue account) from 2011 to 3606, expenditure major heads (capital account) from 4046 to 5475, major heads under 'Public Debt' from 6001 to 6004 and those under 'Loans and Advances', Inter-State Settlement and 'Transfer to Contingency Fund' from 6075 to 7999. The code number 4000 has been assigned for Capital receipt major head. The only major head 'Contingency Fund' in Part II 'Contingency Fund' has been assigned the code number 8000. The major heads in the Public Accounts are assigned the code numbers from 8001 to 8999.

4. The transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year April to March as distinguished from amounts due to or from Government during the same period. The cash basis system is, however, not entirely suitable for recording the transactions and presenting the true state of affairs of Government commercial undertakings run on commercial principles. The detailed accounts of this class of undertakings are, therefore, maintained outside the regular accounts in proper commercial form and are subject to test check by the Indian Audit and Accounts Department.

5. The figures of actuals shown in these accounts are net, after taking into account the recoveries, although the Demands for Grants presented to Legislature and the Appropriation Accounts are for gross expenditure and exclude credits and recoveries which are otherwise taken as reduction of expenditure.

(Any other point of general nature affecting the accounts of a year may be added).

NOTE : In the case of Accounts of Union Territory, the Introductory will be suitably modified in consonance with the accounts structure of the Union Territories.

PART-I

SUMMARISED STATEMENTS

PART I

SUMMARISED STATEMENTS

APPENDIX IV-(contd.) STATEMENT NO. I-SUMMARY OF TRANSACTIONS

Receipts	Actuals (In lakhs of rupees)		Disbursements		Actuals (In lakhs of rupees)	
	Previous year (19 -19)	Current year (19 -19)		Previous year (19 -19)	current year (19 -19)	

PART I – CONSOLIDATED FUND

I – REVENUE

(Figures may be given by Major Heads giving Sector and sub-sector wise totals also)

<p>Total Receipt Head (Revenue Account)</p> <p style="padding-left: 20px;">Revenue surplus (+)</p> <p style="padding-left: 20px;">Revenue deficit (-)</p> <p>Receipt Heads (Capital Account)</p>	<p>Total Expenditure Heads (Revenue Accounts)</p> <p>(2) Capital, Public Debt, Loans etc.</p> <p style="padding-left: 20px;">Expenditure Heads (Capital Account)</p> <p style="padding-left: 40px;">(Figures for each Major Head are given in Statement No.2)</p>
<p>E Public Debt-</p> <p style="padding-left: 20px;">Internal Debt of the Central Government</p> <p style="padding-left: 20px;">External Debt</p> <p style="padding-left: 20px;">Internal Debt of the State Government</p> <p style="padding-left: 20px;">Loans and Advances from the Central government</p>	<p>E Public Debt-</p> <p style="padding-left: 20px;">Internal Debt of the Central Government</p> <p style="padding-left: 20px;">External Debt</p> <p style="padding-left: 20px;">Internal Debt of the State Government</p> <p style="padding-left: 20px;">Loans and Advances from the Central government</p>
<p>F Loans and Advances</p>	<p>F Loans and Advances</p>
<p>G Inter State Settlement</p>	<p>G Inter State Settlement</p>
<p>Total Capital, Public Debt, Loans and Advances etc.</p>	<p>H. Transfer to Contingency Fund.</p> <p>Total Capital, Public Debt, Loans and Advance etc.</p>
<p>Total Consolidated Fund</p>	<p>Total Consolidated Fund</p>

PART II –CONTINGENCY FUND

Contingency Fund (A)	Contingency Fund (B)
----------------------	----------------------

Part III – PUBLIC ACCOUNT

I Small Savings Provident Fund etc.	I Small Savings Provident Fund etc.
J Reserve Funds	J Reserve Funds
Reserved Funds bearing interest	Reserve Funds bearing interest

	Reserve Funds not bearing interest		Reserve Funds not bearing interest
	Total Reserve Funds		Total J Reserve Funds
K	Deposits and Advances	K	Deposits and Advances
	(a) Deposits bearing interest		(a) Deposits bearing interest
	(b) Deposits not bearing interest		(b) Deposits not bearing interest
	(c) Advances		(c) Advances
	Total K Deposit and Advances		Total K Deposit and Advances
L	Suspense and Miscellaneous	L	Suspense and Miscellaneous

(A) Represents Recoupment during* 19-of the expenditure met from the Contingency Fund during 19-which remained unrecouped before the close of that financial year. The details are given below:-

(B) Represents expenditure incurred out of the Contingency Fund during *19-Which remained unrecouped before the close of that year. The details are given below:-

Head of Account	Amount
Rs.	

Head of Account	Amount
Rs.	

*Year of Account.

	Suspense		Suspense
	Other Accounts		Other Accounts
	Accounts with government of foreign countries		Accounts with government of foreign countries
	Miscellaneous		Miscellaneous
M	Remittances	M	Remittances
	Money orders, Remittances and Adjustments between officers rendering accounts to the same Accountant General etc. and other Remittances.		Money orders, Remittances and Adjustments between officers rendering accounts to the same Accountant General etc. and other Remittances.
	Total-Public Account		Total-Public Account
	Total Receipts		Total Payment
	Opening Cash Balance		Closing Cash Balance (a)
	Grand Total		Grand Total

- (a) (i) If the closing of cash balance is a minus figure a suitable note may be added to explain the reasons for the minus balance
- (ii) If the closing cash balance with R.B.I. mentioned in the Finance Accounts differs from the figure intated by the Reserve Bank, the following foot note should be added:-

“There is difference of Rs. between the figure reflected in the accounts and that intimated by the RBI regarding “Deposits with Reserve Bank” included in the Cash balance. The discrepancy is under reconciliation see toot notebelow SI No. 7.

NOTE : Steps to analyse and reconcile the difference should be initiated well in advance so that the difference either does not exisit or if it does it is reduce to the minimum.

APPENDIX IV-(contd.)
EXPLANATORY NOTES

Brief explanatory notes may be added to explain the important features of the accounts. Some of the explanatory notes which are useful for a proper appreciation of the figures included in the summary are-

(i) A comparative summary of the transactions as below

Current year	Previous year
	(In cores of
Rupees)	
Opening Cash Balance	
Part I Consolidated Fund	
(a) Transactions on Revenue Account-	
Receipt Heads	
Expenditure Heads	
Net Revenue Surplus (+)/deficit(-)	
(b) Transactions other than on Revenue Account-	
Capital Account (Net)	
Public Debt (Net)	
Loans and Advances (Net)	
Part II Contingency Fund (Net)	
Part III Public Account (Net)	
Closing Cash Balance	
Overall surplus (+)/Deficit(-)	
(ii) The nature and quantum of receipts from the Government of India;	

(iii) taxation charges and other mobilisation of resources anticipated during the year, and actuals there against

(iv) large and important variations (along with reasons for variations) under revenue and expenditure as compared with the actuals for the preceding year.

If the amount of extraordinary receipts realised by any Government every year is considerable and appears to be a continuous source of revenue, the nature of the receipts and the important factors affecting the revenue under this head may be elucidated.

NOTE:- In the explanatory notes the amounts may be mentioned in crores of rupees.

STATEMENT NO.2-CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT

(i) Progressive Capital Outlay to end of 19 -19 .

Sl. No.	Major head Total of account	Expenditure* upto 19 -19	Expenditure during 19 -19
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(In lakhs of Rupees)

APPENDIX IV-(Contd.)

EXPLANATORY NOTES

Explanatory notes may be added, where necessary, to elucidate the nature and scope of the expenditure recorded under the Capital Major Heads.

A note may be given for the details of Government investments in the shares of Statutory Corporations, Government Companies other joint Stock Companies, Co-operative Institutions, etc. as given in statement No.14.

In cases where proforma accounts are to be maintained, according to government orders, bringing out the financial results of the Government investment on particular schemes, a brief mention may be made of the return obtained by Government as disclosed by such proforma accounts. Delay in preparation of the proforma accounts, wherever occurs should also be stated.

* If balances shown here differ from the figures in Statement No. 2 of the previous years Finance Accounts, reasons therefore should be explained giving guide marks and foot notes.

2. Minus figure should be explained suitably.

STATEMENT No. 3

FINANCIAL RESULTS OF IRRIGATION WORKS

(Figures in lakhs of Rupees)

Sl. Name of project No.	Capital outlay during the year			Capital Outlay to the end of year			Revenue Receipts during the year			Revenue for gone/ remission of revenue during the year	Total Working expenses revenue and maintenance charges during the year		Net revenue excluding interest		Net Profit or loss after meeting interest			
	Direct	indi-rect	Total	Direct	Indi-rect	Total	Direct	Indi-rect	Total		Direct	Indi-rect	Total	surplus	Rate Interest	of re-venue over ex-cess of ex-penditure over revenue	per cent on capital outlay to the end of the year	Surplus of revenue over ex-penditure or excess of ex-penditure over revenue
A.	Irrigation works-																	
	Productive-																	
	(Details by Projects/ Schemes)																	
	Total – Productive																	
	Unproductive-																	
	(Details by Projects/ Schemes)																	
	Total – Unproductive																	

Total – A.

B. Navigation, Embankment
and Drainage Works.
(Details by Projects/
Schemes)

Total – B.

Grand Total

(This Statement will appear in those States Accounts where some of the Electricity Schemes are still with the State Government and will include only those schemes on which the capital invested in Rs. 25 lakhs or above).

2. The Schemes which are still under “construction” should be distinguished from those under “operation’ because interest on the former is capitalized and that on the latter is met from revenue.

EXPLANATORY NOTES

Here may be added Explanatory Note similar to those indicated below Statement No. 3(i).

APPENDIX IV-(contd.)
STATEMENT NO. 4 –DEBT POSITION
 (i) Statement of Borrowings

(In cores of Rupees)

Nature of Debt	Amount on 1 st April 19	Receipts during the year	Repayment during the year	Amount on 31 st March 19	Net Increase (+) or dcrease (-)
1. Public Debt					
(a) Internal Debt of the State					
(b) Loans and Advances from the Central Government					

Total					

2. Small Saving, Provident Funds,etc.					

Grand Total					

The statement will be followed by a factual mention as to whether or not any law has been passed by the Legislature of the State under the provisions of Art 293 of the Constitution of India laying down the limits within which Government may borrow on the security of the Consolidated Fund of the State.

EXPLANATORY NOTES

(Explanatory notes will elucidate the technical terms used in the statement or other points requiring clarification. The extent to which the repayment of loans has been effected from Revenue or from borrowed funds will be brought out. The amortisation arrangements as decided upon by Government and the extent to which they have been actually implemented will be indicated together with information regarding the amounts at credit of Sinking Funds and the extent to which the accumulations in the Funds have been invested. The arrears, if any, in repayment of interest on loans or of instalments which have fallen due as also cases where terms and conditions have not been decided upon will be indicated).

(ii) Other obligations.

In addition to the above, the balances at the credit of earmarked and other funds as also certain deposits, to the extent they have not been invested but are merged with the general cash balance of Government, constitute the liability of Government. The amount of such liability at the end of _____ was Rs. _____ crores, as shown below; further details are given in statement Nos. 16 and 19.

Nature of obligation	Balance on 1 st April 19	Receipts during the year	Repayments during the year	Balance on 31 st March 19	Net Increase(+) or decrease(-) during the year

(In cores of rupees)

Interest bearing obligations, such as Depreciation reserve funds of commercial undertakings, etc.

Non-interest bearing obligations, such as deposits of local funds, civil deposits, other earmarket funds, etc.

Total . _____

(iii) Service of Debt.

(A) Interest on Debt and Other Obligations.

The outstanding gross debt and other obligations and the total net amount of interest charges met from revenue during _____ and _____**were as shown below:-

	Year	year	Net increase (+) or decrease (-) during the year (In crores of rupees)
--	------	------	---

Gross debt and other obligations outstanding at the end of the Year

- (i) Interest paid by Government-
 - (a) On public debt (including expenditure on Management), Small Saving, Provident Funds, etc. and Miscellaneous debts
 - (b) Other obligations.

Total . _____

(ii) Deduct-

- (a) Interest received on loans and advances given by Government

*Previous year
** Current Year

)

- (b) Interest charged to capital major heads (outside the revenue account)

- (c) Interest realized on investment of cash balance

(iii) Net amount of interest charges/Percentage of gross interest (item i) to total revenue receipts/Percentage of net interest (item iii) to total revenue receipts.

(B) Appropriation for reduction or avoidance of debt

(i) Contribution to sinking funds

(ii) Other Appropriation

Total .

There were in addition certain other receipts and adjustments totaling Rs. crores (details to be added based on actuals). If these are also deducted, the net burden of interest on the revenues was Rs.crores working out to.....per cent of the revenues.

Government also received during the year Rs.as dividends on investments in various commercial undertakings, etc.

Explanatory notes giving reasons for abnormal increase/decrease of the net interest chares may be added, where necessary.

STATEMENT NO.5 – LOANS AND ADVANCES BY STATE GOVERNMENT/UNION TERRITORY

(i) Statement of Loans and advances

(In lakhs of rupees)

Categories of loans and advances	Amount outstanding on 1 st April, 19	Amount paid during the year	Amount repaid during the year	Amount outstanding on 31 st March,19	Net addition during the year
----------------------------------	---	-----------------------------	-------------------------------	---	------------------------------

The details may be grouped into different services on the pattern of Sectors provided for Expenditure Heads (Capital Account).

Total

A more detailed account is given in Statement No. 18 at pages.....

(ii) Recoveries in Arrears

Information may be given separately regarding the extent of recoveries in arrears, both principal and interest, in respect of categories of loans the detailed accounts of which are maintained by the Departmental Officers and those in respect of which the detailed amounts are kept by the Audit Officer.

The loans and Advances in respect of which the terms and conditions of repayment have not been settled may also be indicated,

Short notes may be added indicating the state of initial loan accounts maintained by the Departmental Officers. Details of conceus gone under liquidation from which recovery of loan is outstanding may be stated.

APPENDIX IV (Contd.)

**STATEMENT NO.6 – GUARANTEES GIVEN BY THE GOVERNMENT OFIN
RESPECT OF LOANS, ETC. RAISED BY STATUTORY CORPORATIONS, GOVERNMENT
COMPANIES, LOCAL BODIES AND OTHER INSTITUTIONS**

Name of the public or other body on whose Behalf the guarantee has been given	Maximum amount of guarantee for which Government have entered into agreements.	Amount actually covered by guarantee as On 31 st March 19 Principal & Interest Separately
--	---	--

(In lakhs of Rupees)

1. Statutory Corporations
 2. Municipal Corporations and Other local
bodies
 3. Government Companies
 4. Other Joint Stock Companies
 5. Co-operative Banks and Societies
 6. Other institutions
- Total :

The statement will be preceded by a brief preamble indicating the nature of guarantees given by Government and a factual mention as to whether or not any law has been passed by Legislature of the State under the provisions of Art. 293 of the Constitution laying down the limits within which Government may give guarantees on the security of the Consolidated Fund of the State.

The guarantees falling under categories 1 to 3 above should be given by totals under each category. A further analysis within these categories may be attempted according to the nature of the guarantees given e.g. under 'Government Companies guarantees may be (a) for payments for supplies received from abroad and (b) for cash credit facilities extended by banks to such Companies.

Guarantees relating to Co-op. societies should be categorized under different categories of Co-operative Societies such as Marketing Societies, Co-operative Credit Societies etc.

Details of guarantees given to other Joint Stock Companies and other institution should be given in respect of each company

Short descriptive notes, e.g., the nature of the guarantee given, any unusual features regarding such guarantees, condition attached by Government while giving guarantee and how far they have been implemented, and guarantees invoked during the year will be added in the above statement, where necessary.

Details of results of periodical review of the financial position of the institutions covered by guarantees, conducted by the department/government as ascertained from them and position of realization of guarantee commission may also be added.

APPENDIX IV – (contd.)

STATEMENT NO. 7 – CASH BALANCES & INVESTMENTS OF CASH BALANCES

	As on 1 st April	As on 31 st March
--	-----------------------------	------------------------------

(In lakhs of rupees)

(a) General Cash Balance-

1. Cash in Treasuries.
 2. Deposits with the Reserve Bank.
 3. Deposits with other Banks.
 4. Remittances in Transit.
- Total
5. Investments held in the “Cash Balance Investment Account”.
- TOTAL (a).

(b) Other Cash Balances and Investments-

- Cash with the Departmental Officers, viz.....
2. Permanent Advances for contingent expenditure with departmental officers.
 3. Investments of Earmarked Funds.
- TOTAL (b).
- TOTAL (a) and (b)

EXPLANATORY NOTES

Explanatory Notes may be given elucidating the technical terms or other points requiring clarification. Some of the points on which notes may be included are given below:-

- (i) Difference between the cash balance according to books of Government and that reported by the Bank, indicating also the factors responsible for such difference.
- (ii) The amount, period and details of interest paid in respect of the Ways and Means Advances and Treasury Bills, Over drafts etc.
- (iii) The nature of cash balance investments and the amount of interest realised thereon.

**STATEMENT NO. 8-SUMMARY OF BALANCES UNDER CONSOLIDATED FUND,
CONTINGENCY FUND AND PUBLIC ACCOUNT**

The following is a summary of the balances as on 31st March.....

Debit Balances	Sector of the General Amount	Name of Account	Credit Balances
Rs.			Rs.
1	2	3	4
	A.B.C.D.G.H.	CONSOLIDATED FUND	
	Part of L	Government account	
	E	Public Debt.	
	F	Loans and Advances	
		CONTINGENCY FUND	
		Contingency fund	
		PUBLIC ACCOUNT	
	I	Small Savings, Provident Funds,etc,	
	J	RESERVE FUND- (a) Reserve Funds bearing interest:- Gross Balance Investment (b) Reserve Funds not bearing interest Gross Balance Investment	
	K	DEPOSITS AND ADVANCES- (a) Deposits bearing interest- Gross Balance Investments (b) Deposits not bearing interest Gross Balance Investments	
	L	(c) Advances SUSPENSE AND MISCELLANEOUS- Gross Balance Investment Other items (net)	
	M	REMITTANCES	
	N	CASH BALANCE (Closing)	
		TOTAL	

EXPLANATORY NOTES

Besides explaining the technical term "Government Account" and indicating how the amount under this head at the end of the year has been arrived at, the explanatory notes should bring out:

- (i) how far the balances under each head agree with those shown in the separate Registers or other accounts
 - (ii) how far they have been accepted as correct by the Departmental Officers concerned, where necessary.
-

Cases where acceptances of balances have been delayed and the amount involved are considerable should be specifically mentioned,

PART-II

DETAILED ACCOUNTS AND OTHER STATEMENTS

SECTION –A

REVENUE AND EXPENDITURE

PART II
DETAILED ACCOUNTS AND OTHER STATEMENTS

SECTION A
REVENUE AND EXPENDITURE

APPENDIX IV (Contd.)

STATEMENT NO. 9-STATEMENT OF REVENUE AND EXPENDITURE FOR THE YEAR
19.....EXPRESSED AS A PERCENTAGE OF TOTAL REVENUE/ TOTAL EXPENDITURE.

Heads	Amount in lakhs of Rupees	Percentage of total Revenue	Percentage of total Expenditure
1	2	3	4

REVENUE

A. Tax Revenue

(Figures may be given by Major Heads showing Sub-Sector
and Sector totals)

B. Non-Tax Revenue

(Figures may be given by Sub-Sectors and Sector)

C. Grants-in-aid and Contributions

TOTAL REVENUE

EXPENDITURE

A. General Services

(In respect of (b) Fiscal Services Major Head-wise details may
be given Other figures may be given by Sub-Sectors)

B. Social Services

(Figures may be given by Sub-Sectors)

C. Economic Services

(Figures may be given by Sub-Sectors)

D. Grant-in aid and Contributions

(Figures may be given by Sector)

Grant Total –EXPENDITURE ON REVENUE ACCOUNT

APPENDIX IV –(Contd.)

STATEMENT NO. 10- STATEMENT SHOWING THE DISTRIBUTION BETWEEN CHARGED AND VOTED EXPENDITURE

	Charged	Actuals for 19 Voted	Total
	Rs.	Rs.	Rs.
Expenditure Heads (Revenue Account)			
Expenditure Heads (Capital Account)			
Public Debt			
Loans and Advances			
Inter State Settlement Account			
Transfer to Contingency Fund			
Total			

APPENDIX IV –(contd.)

STATEMENT NO. 11 –DETAILED ACCOUNT OF REVENUE RECEIPTS AND CAPITAL RECEIPTS BY MINOR HEADS

Heads	Actuals for 19
	Rs.

Details of revenue receipts under each Major head may be given by minor heads. The totals may be given in respect of each Sub-major head, major head, Sub-sector and sector with grand total of Revenue Receipts. Capital Receipt Head 4000-Miscellaneous Capital Receipts may be given at the end of the state-

ment and the total-Receipts struck finally.

The actuals shown under Sector A-Tax Revenue should be the net figure after taking into account the refunds under the minor head concerned. Under other sectors the refunds are to be mentioned separately against the specific minor head Deduct-Refunds.

STATEMENT NO.12- DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS

Heads	Non-Plan	Actuals for 19 Plan	Total Rs.
	Charged	Charged	
	Voted Rs.	Voted Rs.	

(i) Details of expenditure under each Major head may be given by sub major heads/Minor heads. The total of each Sub Major head/Minor head may be given as also the following totals:-

-
1. Amount under each Subsector/sector
 2. Total Revenue expenditure
 3. Total Capital Expenditure
 4. Grand Total –Expenditure
-

(ii) In the case of Capital Expenditure, since figures by Minor heads are given in Statement No. 13, these need not be repeated in this statement and figures may be given by Major Heads. A foot note may be given suitably.

(iii) The Non-Plan/Plan charged/voted may be given in the order in which they occur in Budget documents.

NOTE

The figures in this statement should exclude expenditure met from advances from the Contingency Fund but not recouped to the Fund before the close of the year. But the figures shown include expenditure met out of advances taken during the pervious year(s) and recouped to the Fund during the current year. Suitable foot notes should be added to explain the position.

Foot notes should be added to explain the transactions, if any, under the head “Transfers to/from Reserve Funds and/Deposit Accounts” stating the names of the funds, the amount transferred to the fund and the amount transferred from the fund. These figures should tally with those in statement No. 16 if they have been distinctly shown in that statement.

Minus expenditure figures should be explained suitably.

APPENDIX-IV (Contd.)

STATEMENT NO. 13- DETAILED STATEMENT OF CAPITAL EXPENDITURE

DURING AND TO END OF THE YEAR 19 -19 .

Nature of expenditure	Expenditure during the year			Expenditure to end of the year
	Non-Plan	Plan	Total	
	Rs.	Rs.	Rs.	Rs.

This statement should detail individual works/schemes only if they constitute as separate minor head under a major head or where the sanctioned estimate/actual progressive expenditure of a project works/schemes exceeds Rs. 50 lakhs or such other limit fixed by Headquarters office. The expenditure on other works/schemes may be shown in lump. Sub Major head/major head, Sub-sector/sector totals may be given and the total of expenditure under Capital Account given at the end of the statement.

NOTE:

1. Non-Plan or Plan may be mentioned in the order in which it is shown in statement No. 12.
2. The charged and voted figures may be combined in this statement.
3. The position regarding allocation of Capital expenditure between States consequent on Reorganisation of States should be mentioned, wherever the work is still pending.
4. The figures of expenditure during the year by major heads mentioned in this statement should agree with those in statement No. 12. The expenditure to the end of the year mentioned in this statement should agree with the total of the corresponding figure in the Finance Accounts of the previous year and the expenditure during the year. If, however, there is any difference, the reasons therefore, should be mentioned in suitable footnotes.
5. The figures in this statement should exclude expenditure met from advances from the Contingency Fund but not recouped to the fund before the close of the year. But the figures should include expenditure met out of advances taken during the previous years (s) and recouped to the Fund during the current year. Suitable foot-notes may be added to explain this position.

6. Only in cases where the "Deduct Receipts and Recoveries on Capital Account" has been authorized as a minor head such as government trading schemes, the recoveries should be shown distinctly against the "Deduct" head with minus sign before the figure, in other cases, only the net figure, after deducting the recoveries, if any, will be mentioned against the minor head concerned.
7. Minus expenditure should be explained suitably.
8. If investments in a particular institutions are specifically mentioned as minor/Sub heads under more than one major head suitable foot notes may be furnished reconctling with the figures in statement No. 14.

APPENDIX IV (Contd.).

Statement No. 14- Details of investments of Government in statutory corporations, Government companies, other joint-stock companies, co-operative banks and societies, etc. to the end.....

Sl. No.	Name of Concern	Year(s) of investment	Details of investment Type	No. of shares	Face value of each share	Amount invested	Percentage of Government investment to the total paid up capital	Dividend declared Interest received and credited to Government during the year	Remarks
1	2	3	4	5	6	7	8	9	10

NOTE:-

1. Investments upto the the end of the previous year may be given as a consolidated entry and those during the current year may be given distinctly and total struck.

-
2. The statement will show in detail, the investments in each (i) Statutory Corporation, (ii) Government Company and (iii) Other Joint Stock Company. In regard to investments in co-operative banks and societies, the information may be categorized under different categories of societies, such as, Marketing Societies, Processing Societies, industrial Societies etc.,) and the total investments in each of these categories, indicating the total number of societies in each category may be indicated. Investment in individual societies where the amount is substantial, may, however, be stated separately under the respective category.
 3. If the dividend received during the current year actually pertained to the earlier years or the dividend declared during the year has not yet been paid to Government the fact may be mentioned in the Remarks column. The Remarks column may also contain other relevant information, eg, purchase of shares at a discount, reasons for not declaring any dividend, losses incurred by the concerns, transfer of shares by Government to other parties, concerns under liquidation, etc.
 4. The exact and full nomenclature of the institutions should be mentioned.
 5. The figures against the period upto the last year should agree with the figures shown in the Finance Accounts of the previous year and if there is any difference, it should be explained by foot notes. Proforma correction carried and on the progressive expenditure should also be explained by foot notes.
 6. The product obtained by multiplying the number of shares by the face value of each share should agree with the amount shown as investment. The difference, if any, should be explained in the remarks column or by foot notes. The details of bonus shares received may also be indicated by foot notes.
 7. The amount invested shown in this statement is the actual account figure. The total should, therefore, tally with the total of the amounts of investments booked under the various capital major heads, which is furnished under statement No.2, If the account figures vary from the amount of investment communicated by government, the difference should be explained by foot notes.
 8. If any institution mentioned in the previous year has been omitted this year, the reasons therefore should be given by foot notes.
 9. The total of the dividends received should tally with the booked figure shown in statement No. 11 against "0050 Dividend and Profits". The difference if any, should be explained by foot notes.
 10. Brief particulars regarding the adverse working results of the institution for the year may be mentioned in the remarks column. In the case of continuous losses, the accumulated loss to the end of the year and the first year of loss may also be mentioned.
 11. In the case of investments from cash balances and sinking funds the figures should be reconciled with those mentioned in statement No.4 (under arrangements for amortisation) and statement No. 7 (under details of Cash Balance Investment Account).
-

STATEMENT NO. 15.

STATEMENT SHOWING CAPITAL AND OTHER EXPENDITURE (OTHER THAN ON REVENUE ACCOUNT) THE END OF 19 AND THE PRINCIPAL SOURCES FROM WHICH FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

Heads	On 1 st April 19	During the year 19	On 31 st March 19
-------	-----------------------------------	--------------------------	------------------------------------

(In crores of rupees)

CAPITAL AND OTHER EXPENDITURE-

Capital Expenditure :-

May be shown according to subsectors. In respect of Capital Outlay on Capital Services, Public Works may be shown separately and the remaining items mentioned as Other General services.

Total Capital expenditure

Loans and Advances-

Loans and Advances for various services-

(May be shown according to grouping adopted for compilation of statement No.5)

Total-Loans and Advances

Total-Capital and Other expenditure

Deduct-

- (i) Contribution from Contingency Fund
- (ii) Contribution from Miscellaneous Capital Receipts
- (iii) Contributions from development funds, reserve funds etc.

Net-Capital and Other Expenditure

APPENDIX IV-(Contd.)

	On 1 st April	During the year	On 31 st March
	19	19	19

(In crore of rupees)

PRINCIPAL SOURCES OF FUNDS-

Revenue Surplus

Debt

Internal Debt of the State Government
Loan and Advances from the Central Government
Small Saving, Provident Funds, etc.

Total Debt

Other receipts-

Contingency Fund
Deposits and Advances
Suspense and Miscellaneous
Remittances

Total -Other receipts

Total-Debt and other receipts

Deduct-

- (i) Cash Balance
- (ii) Investments
- (iii) Revenue Deficit

Add- Amount closed to Government Account

Net – Provision of Funds

NOTES : The Expenditure on Capital Outlay and Loans and Advances during the year considered for mention in this statement (i) includes the expenditure spent from out of advances obtained from the Contingency Fund during the year but not recouped till the close of the year but (b) excludes the

expenditure spent from out of advances obtained from the Contingency Fund during the previous years but recouped to the Fund during the current year.

The net effect of these transactions will be shown against the head "Deduct – Contributions from Contingency Fund". Similarly, the expenditure met from contributions from the Development Funds, reserve funds, etc. will be included in the expenditure on Capital Outlay and Loans and Advances and an equal amount will be shown as "Deduct-Contributions from development funds, reserve funds etc", (2) The contributions from Miscellaneous Capital Receipts (Major Head 4000) will be shown as Deduct-head. (3) Figures under "Principal Sources of Funds" are taken from statement No. 16. the transactions against "8680 Miscellaneous government Account" under "Suspense and Miscellaneous" is separately noted at the end of the statement under the Deduct/Ad portion. Proforma corrections made in the progressive expenditure as on the 1st April as well as due to allocation of balances consequent on the reorganisation of States should be explained by foot notes.

SECTION B
DEBT, CONTINGENCY FUND AND PUBLIC ACCOUNT

SECTION B

DEBT, CONTINGENCY FUND AND
PUBLIC ACCOUNT

APPENDIX IV-(contd.)

STATEMENT NO. 16-DETAILED STATEMENT OF RECEIPTS, DISBURSEMENTS AND
BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT, CONTINGENCY FUND AND
PUBLIC ACCOUNT

Head of Account	Opening Balance Rs.	Receipts Rs.	Disbursement Rs.	Closing Balance Rs.
-----------------	------------------------	-----------------	---------------------	------------------------

1. Figures may be given in the Statement by Minor heads of Accounts, except in the case of Public Debt and Small Saving, PF etc. and Loan and Advances in respect of which the minor head wise details are given in the Statement Nos. 17 and 18.
 2. The following details may be furnished at the beginning of the statement.
-

Part I – Consolidated Fund-

A to C Receipt Heads (Revenue Account)

A to D Expenditure Heads (Revenue Account)

A to D Expenditure Heads (Capital Account)

(vide statement Nos. 11 and 12)

giving a guide mark & foot not saying that the heads close to government account (vide note
under statement No.8).

The figures will appear only for the current year.

Under Major Head 8680 Miscellaneous Government Accounts, there will be figures for the current
year only.

3. The figures in this statement should exclude expenditure met from advances from the Contingency Fund but not recouped to the fund before the close of the year. But the figures should include

expenditure met out of advances taken during the previous year(s) and recouped to the Fund during the current year. Suitable foot notes may be added to explain this position.

4. Minus expenditure should be explained suitably.
5. Difference between the cash balance according to books of government and that reported by Bank, indicating the factors responsible for such difference, may also be mentioned in a suitable footnote.

APPENDIX –IV (contd.)

STATEMENT NO. 17-DETAILED STATEMENT OF DEBT AND OTHER INTEREST BEARING
OBLIGATIONS OF GOVERNMENT.

Description of Debt	Balance on 1 st April 19	Additions during the year	Discharges during the year	Balance on 31 st March 19
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.

E. Public Debt

(Details may be given according to minor heads showing totals of submajor/major heads. A foot note may be added that details of individual loans/bonds included under the minor heads under Major Heads 6003 and 6004 are furnished in the Annexure to this Statement).

I Small Saving, Provident Fund etc.

(a) Small Saving

(b) Provident Funds

(May be given according to minor sub major and major heads)

NOTES

1. The figures in this statement should exclude expenditure met from advances from the Contingency Fund but not recouped to the fund before the close of the year. But the figures should include expenditure met out of advances taken during the previous year(s) and recouped to the Fund during the current year. Suitable foot notes may be added to explain this position.
-

-
2. Minus figures should be explained.
 3. The expenditure shown in this statement as ‘Balance on 1st April.....’ should agree with ‘closing Balance’ shown in the corresponding Finance Accounts of the previous year.
 4. The totals should tally with figures in statement No.16.
-

APPENDIX IV-(Contd)

STATEMENT No. 18 –DETAILED STATEMENT OF LOANS AND ADVANCES BY GOVERNMENT

Head of Account	Balance on 1 st April, 19	Amount advanced during the	Total	Amount repaid during the	Balance on 31 st March,	Interest received and credited to
		year		year	19	Revenue
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

1. Details of loans and Advances by the State Government are shown minor head wise. The individual loans and advances may be mentioned only when the balances at the end of the year exceed Rs. 25 lakhs or any higher amount fixed by Headquarters office. The other items are included in lump against the head “Other loans”.
 2. The figures in this statement should exclude expenditure met from advances from the Contingency Fund but not recouped to the fund before the close of the year. But the figures should include expenditure met out of advances taken during the previous year(s) and recouped to the Fund during the current year. Suitable foot notes may be added to explain this position.
 3. The transactions shown in this statement as ‘Balance on 1st April’ should agree with ‘Closing Balance’ shown in the corresponding Finance Accounts of the previous year.
 4. Minus expenditure should be explained suitably.
 5. The amount of interest received and credited to revenue shown in the statement should be tallied with the figures shown under “0049 Interest Receipts” in statement No. 11.
-

-
6. If loans outstanding from an institution is specifically mentioned in the statement under more than one major head, suitable foot notes may be added.
 7. At the end of this statement details of loans advanced during the year for "Plan" purposes may be mentioned int be from below:-
-
-

Major	Head of Account	Amount Rs.
-------	-----------------	---------------

STATEMENT NO.19-STATEMENT SHOWING THE DETAILS OF EARMARKED BALANCES

Name of the Reserve Fund or Deposit Account	Balance on 1 st April,19			Balance on 31 st March,19		
	Cash Rs.	Investment Rs.	Total Rs.	Cash Rs.	Investment Rs.	Total Rs.

Reserve Funds:-

Reserve Funds bearing interest and Reserve Funds not bearing interest may be shown separately. The name of the fund may be given under the relevant major/sub major/minor head of account.

Deposit Accounts-

Deposit bearing interest and Deposits not bearing interest may be shown separately. The name of the deposit may be given under the relevant major/sub major/minor head of account.

TOTAL

Loan wise details of Sinking Fund may be given as an annexure in the following form.

ANNEXURE TO STATEMENT NO. 19

Description of Loan	Balance on 1 st April, 19	Add Amount Appropriated from Revenues	Add Interest on Investments	Total	Less discharges during the year	Balance on 31 st March, 19	Remarks
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	

1. Sinking fund for amortisation of loans.
2. Sinking fund for depreciation of loans.

NOTE: Details of discharge relating to the amount transferred to 8680-due to expiry of the loan and for other purposes may be separately furnished.

SINKING FUND INVESTMENT ACCOUNT

Amortisation particulars may be given in the following form.

Description of loan	Balance On 1 st April	Purchase of Securities	Total	Sale of Securities	Balance on 31 st March	Face value	Market value
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

APPENDIX V

(Referred to in paragraph 1.13)

Instructions to be followed in the printing of Accounts

In preparing the documents for press, every endeavour should be made to keep the cost of printing at the lowest consistent with the presentation of a clear, intelligible and readable compilation. The following points, in particular, should be borne in mind:-

- (a) Before the documents are sent to press, the general arrangement of their printing should be carefully considered, and the instructions given should be sufficiently clear and precise. The manuscript should be legibly type-written and should be sent in its final form.
 - (b) The size of documents should be as prescribed by Headquarters office.
-

-
- (c) All the statements should be printed vertically and not horizontally.
 - (d) The “charged” expenditure should be printed in italics.
 - (e) Different distinctive types should be employed in printing the headings and sub-headings.
 - (f) In the case of Appropriation Accounts while the Appropriation Accounts of each grant/appropriation will give the figures units of rupees, in the case of group heads selected for comment the figures will be given in lakhs of Rupees to two points of decimal.
 - (g) In the case of Finance Accounts, the figures in the summarized statements may be rounded to crores or lakhs of rupees as may be convenient. In the detailed accounts and statement, the figures should be given in units of rupees.
 - (h) The copyright of the Finance Accounts and the Appropriation Accounts which are prepared by the Indian Audit and Accounts Department rests with the Comptroller and Auditor General. The following should be printed at the back page of the compilations:-
-

(C)

(Comptroller and Auditor General of India)

(Year of publication)

- (i) No more copies of the documents than are really necessary should be printed. The number required for the use of the Government and for sale to public should be ascertained from Government beforehand. The compiling officer should estimate his requirements for his office library, for circulation among his establishment and for supply to the officers with whom he exchanges publications.

MEMORANDUM

Correlating the Paras of CAG's MSO (A&E) Volume II with those of the CAG's MSO (Tech) Volume-II

New Para of M.S.O. (A&E)	Old Para of MSO (Tech) Volume-II
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Volume-II

Chapter-1

1.1	Based on Para-1
1.2	Based on Para-3
1.3	Based on Para-4
1.4	Para-5
1.5	Based on Para-6
1.6	New
1.7	Based on Para-9
1.8	Para-10
1.9	Based on Para-11
1.10	New
1.11	Based on Para-20
1.12	Based on Para-43
1.13	Based on Para-44
1.14	Based on Para-47

Chapter-2

2.1	Based on Para-12
2.2	Based on Para-13
2.3	Based on Para-14
2.4	Based on Para-15
2.5	Based on Para-17
2.6	New
2.7	New
2.8	Based on Para-19
2.9	Based on Para-20
2.10	Based on Paras 11&20.

Annexure and Appendices

As per MSO (A&E)	As per MSO (Tech)
Volume-II	Volume-II
Annexure-I (See Para-1.6)	New
Annexure-II (See Para-1.6)	New
Annexure-III (See Para-2.6)	New
Introductory to Appropriation Accounts	New
Appendix-I (See Para-1.3)	Based on Appendix-I (See Para-4)
Appendix-II (See Para-1.4)	Based on Appendix-III (See Para-5)
Appendix-III	Based on Appendix-IV

(See Para-1.7)
Appendix-IV
(See Para-2.10)
Appendix-V
(See Para-1.13)

(See Para-9)
Based on Appendix-VII
(See Para-14)
Based on Appendix-XII
(See Para-41)