

GOVERNMENT OF PUNJAB  
Accounts at a Glance  
As at the end of December 2010  
(Un-audited provisional figures)

(₹ in crores)

| Sl. No.   |   | Budget Estimates 2010-2011 | Actuals upto December 2010 | % of Actuals to Budget Estimates |   |
|-----------|---|----------------------------|----------------------------|----------------------------------|---|
|           |   |                            |                            | Current                          | Corresponding period of the previous year |
| <b>1.</b> | <b>Revenue Receipts</b>                       |                            |                            |                                  |   |
|           | (a) Tax Revenue                               | 19215.64                   | 13754.49                   | 71.58                            | 61.95                                     |
|           | (b) Non-Tax Revenue                           | 6648.72                    | 2800.54                    | 42.12                            | 57.16                                     |
|           | (c) Grants-in-aid and Contributions           | 2752.97                    | 1665.60                    | 60.50                            | 47.58                                     |
|           | Total Revenue Receipts (a+b+c)                | 28617.33                   | 18220.63                   | 63.67                            | 59.46                                     |
| <b>2.</b> | <b>Capital Receipts</b>                       |                            |                            |                                  |   |
|           | (a) Recovery of Loans and Advances            | 172.07                     | 62.40                      | 36.26                            | 38.89                                     |
|           | (b) Other Receipts                            | ..                         | ..                         | ..                               | ..  |
|           | (c) Borrowings & Other Liabilities            | 7706.11                    | 4260.93                    | 55.29                            | 53.44                                     |
|           | Total Capital Receipts (a+b+c)                | 7878.18                    | 4323.33                    | 54.88                            | 53.13                                     |
| <b>3.</b> | <b>Total Receipts (1+2)</b>                   | 36495.51                   | 22543.96                   | 61.77                            | 58.00                                     |
| <b>4.</b> | <b>Non-Plan Expenditure</b>                   |                            |                            |                                  |   |
|           | (a) Non-Plan Expenditure on Revenue Account   | 30663.57                   | 19418.71                   | 63.33                            | 63.11                                     |
|           | (b) Non-Plan Expenditure on Interest Payments | 5763.66                    | 3237.43                    | 56.17                            | 56.14                                     |
|           | (c) Non-Plan Expenditure on Capital Account   | 265.02                     | 177.85                     | 67.11                            | 38.89                                     |
|           | Total Non-Plan Expenditure (a+c)              | 30928.59                   | 19596.56                   | 63.36                            | 62.83                                     |
| <b>5.</b> | <b>Plan Expenditure</b>                       |                            |                            |                                  |   |
|           | (a) Plan Expenditure on Revenue Account       | 2741.49                    | 1588.53                    | 57.94                            | 28.88                                     |
|           | (b) Plan Expenditure on Capital Account       | 2825.43                    | 1358.87                    | 48.09                            | 35.86                                     |
|           | Total Plan Expenditure (a+b)                  | 5566.92                    | 2947.40                    | 52.94                            | 33.03                                     |
| <b>6.</b> | <b>Total Expenditure</b>                      |                            |                            |                                  |   |
|           | (a) Revenue Expenditure [4(a)+5(a)]           | 33405.06                   | 21007.24                   | 62.89                            | 60.59                                     |
|           | (b) Capital Expenditure [4(c)+5(b)]**         | 3090.45                    | 1536.72                    | 49.72                            | 36.14                                     |
|           | Total Expenditure (a+b)                       | 36495.51                   | 22543.96                   | 61.77                            | 58.00                                     |
| <b>7.</b> | <b>Revenue Surplus/Deficit [1-6(a)]</b>       | -4787.73                   | -2786.61                   | 58.20                            | 67.56                                     |
| <b>8.</b> | <b>Fiscal Surplus/Deficit {1+2(a)+2(b)-6}</b> | -7706.11                   | -4260.93                   | 55.29                            | 53.44                                     |

Details of excluded accounts due to non-receipt/late receipt of accounts are given below:-

Details as at the end of **December 2010**:- Nil

\*\*Expenditure on Capital Account consists of Capital Expenditure (₹ 1483.36 crores) and Loan and Advances disbursed (₹ 53.36 crores).

Monthly Accounts Exclusion details for the month of December 2010

| Source                 | Due           |                | Received      |                | Excluded due to |              |        |
|------------------------|---------------|----------------|---------------|----------------|-----------------|--------------|--------|
|                        | Current Month | Previous Month | Current Month | Previous Month | Non Receipt     | Late Receipt | Others |
| Treasury/PAO           | 21            | --             | 21            | --             | --              | --           | --     |
| Public Works Divisions | 232           | --             | 232           | --             | --              | --           | --     |
| Forest Divisions       | 37            | --             | 37            | --             | --              | --           | --     |
| Others                 | --            | --             | --            | --             | --              | --           | --     |

Monthly Trend of the Progressive Figures

TAX REVENUE  
(Refer to Item No. 1 (a) of Monthly Accounts at a Glance)

(Rs. in crores)

| Months                 | 2010-2011 |             | 2009-2010 |             |
|------------------------|-----------|-------------|-----------|-------------|
|                        | Monthly   | Progressive | Monthly   | Progressive |
| April                  | 1493.43   | 1493.43     | 1178.39   | 1178.39     |
| May                    | 1644.80   | 3138.23     | 1334.63   | 2513.02     |
| June                   | 1328.29   | 4466.52     | 995.04    | 3508.06     |
| July                   | 1462.86   | 5929.38     | 1056.25   | 4564.31     |
| August                 | 1240.03   | 7169.41     | 987.42    | 5551.73     |
| September              | 1360.47   | 8529.88     | 900.54    | 6452.27     |
| October                | 1595.64   | 10125.52    | 1155.56   | 7607.83     |
| November               | 1651.16   | 11776.68    | 3300.91   | 10908.74    |
| December               | 1977.81   | 13754.49    | -630.71   | 10278.03    |
| January                |           |             |           |             |
| February               |           |             |           |             |
| March<br>(Preliminary) |           |             |           |             |

Note:- As the details of excluded accounts are not likely to be the same for the current and corresponding periods, the comparison will be indicative only. For details of excluded accounts, reference to Accounts at a Glance is invited.

## Monthly Trend of the Progressive Figures

### NON -TAX REVENUE (Refer to Item No.1 (b) of Monthly Accounts at a Glance)

(Rs. in crores)

| Months                 | 2010-2011 |             | 2009-2010 |             |
|------------------------|-----------|-------------|-----------|-------------|
|                        | Monthly   | Progressive | Monthly   | Progressive |
| April                  | 141.31    | 141.31      | 86.83     | 86.83       |
| May                    | 63.07     | 204.38      | 58.46     | 145.29      |
| June                   | 62.99     | 267.37      | 65.05     | 210.34      |
| July                   | 727.65    | 995.02      | 73.30     | 283.64      |
| August                 | 385.51    | 1380.53     | 68.92     | 352.56      |
| September              | 974.28    | 2354.81     | 3393.94   | 3746.50     |
| October                | 245.34    | 2600.15     | 253.27    | 3999.77     |
| November               | 68.56     | 2668.71     | 121.92    | 4121.69     |
| December               | 131.83    | 2800.54     | 126.54    | 4248.23     |
| January                |           |             |           |             |
| February               |           |             |           |             |
| March<br>(Preliminary) |           |             |           |             |

Note:- As the details of excluded accounts are not likely to be the same for the current and corresponding periods, the comparison will be indicative only. For details of excluded accounts, reference to Accounts at a Glance is invited.

Monthly Trend of the Progressive Figures

GRANTS-IN-AID AND CONTRIBUTIONS  
(Refer to Item No. 1 (c) of Monthly Accounts at a Glance)

(Rs. in crores)

| Months    | 2010-2011 |             | 2009-2010 |             |
|-----------|-----------|-------------|-----------|-------------|
|           | Monthly   | Progressive | Monthly   | Progressive |
| April     | 0         | 0           | 15.56     | 15.56       |
| May       | 120.73    | 120.73      | 81.99     | 97.55       |
| June      | 43.91     | 164.64      | 106.34    | 203.89      |
| July      | 547.63    | 712.27      | 136.76    | 340.65      |
| August    | 187.79    | 900.06      | 200.33    | 540.98      |
| September | 236.41    | 1136.47     | 75.54     | 616.52      |
| October   | 109.46    | 1245.93     | 164.12    | 780.64      |
| November  | 27.73     | 1273.66     | 104.71    | 885.35      |
| December  | 391.94    | 1665.60     | 90.09     | 975.44      |
| January   |           |             |           |             |
| February  |           |             |           |             |
| March     |           |             |           |             |

Note:- As the details of excluded accounts are not likely to be the same for the current and corresponding periods, the comparison will be indicative only. For details of excluded accounts, reference to Accounts at a Glance is invited.

Monthly Trend of the Progressive Figures

RECOVERY OF LOANS AND ADVANCES  
(Refer to Item No. 2 (a) of Monthly Accounts at a Glance)

(Rs. in crores)

| Months    | 2010-2011 |             | 2009-2010 |             |
|-----------|-----------|-------------|-----------|-------------|
|           | Monthly   | Progressive | Monthly   | Progressive |
| April     | 4.25      | 4.25        | 4.29      | 4.29        |
| May       | 4.47      | 8.72        | 4.62      | 8.91        |
| June      | 6.16      | 14.88       | 11.07     | 19.98       |
| July      | 7.99      | 22.87       | 21.83     | 41.81       |
| August    | 8.91      | 31.78       | -7.07     | 34.74       |
| September | 8.33      | 40.11       | 7.13      | 41.87       |
| October   | 7.23      | 47.34       | 6.48      | 48.35       |
| November  | 7.19      | 54.53       | 6.62      | 54.97       |
| December  | 7.87      | 62.40       | 10.07     | 65.04       |
| January   |           |             |           |             |
| February  |           |             |           |             |
| March     |           |             |           |             |

Note:- As the details of excluded accounts are not likely to be the same for the current and corresponding periods, the comparison will be indicative only. For details of excluded accounts, reference to Accounts at a Glance is invited.

Monthly Trend of the Progressive Figures

**BORROWINGS AND OTHER LIABILITIES**  
(Refer to Item No. 2(c) of Monthly Accounts at a Glance)

(Rs. in crores)

| Months                 | 2010-2011 |             | 2009-2010 |             |
|------------------------|-----------|-------------|-----------|-------------|
|                        | Monthly   | Progressive | Monthly   | Progressive |
| April                  | -561.19   | -561.19     | -239.28   | -239.28     |
| May                    | 67.13     | -494.06     | 19.59     | -219.69     |
| June                   | 579.16    | 85.10       | 836.25    | 616.56      |
| July                   | 24.60     | 109.70      | 101.06    | 717.62      |
| August                 | 1311.95   | 1421.65     | 1007.06   | 1724.68     |
| September              | 1122.27   | 2543.92     | 1174.80   | 2899.48     |
| October                | 465.23    | 3009.15     | 400.53    | 3300.01     |
| November               | 788.69    | 3797.84     | -1815.22  | 1484.79     |
| December               | 463.09    | 4260.93     | 2608.90   | 4093.69     |
| January                |           |             |           |             |
| February               |           |             |           |             |
| March<br>(Preliminary) |           |             |           |             |

Note:- As the details of excluded accounts are not likely to be the same for the current and corresponding periods, the comparison will be indicative only. For details of excluded Accounts, reference to Accounts at a Glance is invited.

Monthly Trend of the Progressive Figures

TOTAL RECEIPTS  
(Refer to Item No. 3 of Monthly Accounts at a Glance)

(Rs. in crores)

| Months                 | 2010-2011 |             | 2009-2010 |             |
|------------------------|-----------|-------------|-----------|-------------|
|                        | Monthly   | Progressive | Monthly   | Progressive |
| April                  | 1077.80   | 1077.80     | 1045.79   | 1045.79     |
| May                    | 1900.20   | 2978.00     | 1499.29   | 2545.08     |
| June                   | 2020.51   | 4998.51     | 2013.75   | 4558.83     |
| July                   | 2770.73   | 7769.24     | 1389.20   | 5948.03     |
| August                 | 3134.19   | 10903.43    | 2256.66   | 8204.69     |
| September              | 3701.76   | 14605.19    | 5551.95   | 13756.64    |
| October                | 2422.90   | 17028.09    | 1979.96   | 15736.60    |
| November               | 2543.33   | 19571.42    | 1718.94   | 17455.54    |
| December               | 2972.54   | 22543.96    | 2204.89   | 19660.43    |
| January                |           |             |           |             |
| February               |           |             |           |             |
| March<br>(Preliminary) |           |             |           |             |

Note:- As the details of excluded accounts are not likely to be the same for the current and corresponding periods, the comparison will be indicative only. For details of excluded accounts, reference to Accounts at a Glance is invited.



## Monthly Trend of the Progressive Figures

### NON PLAN EXPENDITURE ON REVENUE ACCOUNT (Refer to Item No.4(a) of Monthly Accounts at a Glance)

(Rs. in crores)

| Months                 | 2010-2011 |             | 2009-2010 |             |
|------------------------|-----------|-------------|-----------|-------------|
|                        | Monthly   | Progressive | Monthly   | Progressive |
| April                  | 1051.07   | 1051.07     | 1008.63   | 1008.63     |
| May                    | 1598.27   | 2649.34     | 1444.74   | 2453.37     |
| June                   | 1736.83   | 4386.17     | 1843.11   | 4296.48     |
| July                   | 2512.21   | 6898.38     | 1277.46   | 5573.94     |
| August                 | 2692.44   | 9590.82     | 1970.82   | 7544.76     |
| September              | 3228.69   | 12819.51    | 5306.57   | 12851.33    |
| October                | 2146.72   | 14966.23    | 1731.97   | 14583.30    |
| November               | 2081.12   | 17047.35    | 1352.81   | 15936.11    |
| December               | 2371.36   | 19418.71    | 1782.33   | 17718.44    |
| January                |           |             |           |             |
| February               |           |             |           |             |
| March<br>(Preliminary) |           |             |           |             |

Note:- As the details of excluded accounts are not likely to be the same for the current and corresponding periods, the comparison will be indicative only. For details of excluded accounts, reference to Accounts at a Glance is invited.

Monthly Trend of the Progressive Figures

NON PLAN EXPENDITURE ON INTEREST PAYMENTS  
(Refer to Item No. 4 (b) of Monthly Accounts at a Glance)

(Rs. in crores)

| Months                 | 2010-2011 |             | 2009-2010 |             |
|------------------------|-----------|-------------|-----------|-------------|
|                        | Monthly   | Progressive | Monthly   | Progressive |
| April                  | 164.81    | 164.81      | 260.03    | 260.03      |
| May                    | 324.41    | 489.22      | 223.28    | 483.31      |
| June                   | 301.78    | 791.00      | 407.61    | 890.92      |
| July                   | 189.82    | 980.82      | 205.01    | 1095.93     |
| August                 | 607.92    | 1588.74     | 542.75    | 1638.68     |
| September              | 529.04    | 2117.78     | 536.38    | 2175.06     |
| October                | 487.40    | 2605.18     | 269.89    | 2444.95     |
| November               | 214.43    | 2819.61     | 116.50    | 2561.45     |
| December               | 417.82    | 3237.43     | 441.41    | 3002.86     |
| January                |           |             |           |             |
| February               |           |             |           |             |
| March<br>(Preliminary) |           |             |           |             |

Note:- As the details of excluded accounts are not likely to be the same for the current and corresponding periods, the comparison will be indicative only. For details of excluded accounts, reference to Accounts at a Glance is invited.

## Monthly Trend of the Progressive Figures

### NON PLAN EXPENDITURE ON CAPITAL ACCOUNT (Refer to Item No. 4 (c) of Monthly Accounts at a Glance)

(Rs. in crores)

| Months                 | 2010-2011 |             | 2009-2010 |             |
|------------------------|-----------|-------------|-----------|-------------|
|                        | Monthly   | Progressive | Monthly   | Progressive |
| April                  | 3.77      | 3.77        | 10.52     | 10.52       |
| May                    | 19.98     | 23.75       | 0.98      | 11.50       |
| June                   | 15.71     | 39.46       | 15.93     | 27.43       |
| July                   | 6.53      | 45.99       | -3.29     | 24.14       |
| August                 | 24.61     | 70.60       | 14.15     | 38.29       |
| September              | 30.61     | 101.21      | 18.61     | 56.90       |
| October                | 17.92     | 119.13      | 22.20     | 79.10       |
| November               | 29.40     | 148.53      | 39.03     | 118.13      |
| December               | 29.32     | 177.85      | 7.14      | 125.27      |
| January                |           |             |           |             |
| February               |           |             |           |             |
| March<br>(Preliminary) |           |             |           |             |

- Note:-
1. As the details of excluded accounts are not likely to be the same for the current and corresponding periods, the comparison will be indicative only. For details of excluded accounts, reference to Accounts at a Glance is invited.
  2. Non-Plan Expenditure on Capital Account includes the figures of Loan and Advances disbursed.

## Monthly Trend of the Progressive Figures

### PLAN EXPENDITURE ON REVENUE ACCOUNT (Refer to Item No. 5 (a) of Monthly Accounts at a Glance)

(Rs. in crores)

| Months                 | 2010-2011 |             | 2009-2010 |             |
|------------------------|-----------|-------------|-----------|-------------|
|                        | Monthly   | Progressive | Monthly   | Progressive |
| April                  | 6.60      | 6.60        | 6.78      | 6.78        |
| May                    | 169.15    | 175.75      | 20.09     | 26.87       |
| June                   | 121.51    | 297.26      | 42.55     | 69.42       |
| July                   | 116.25    | 413.51      | 21.81     | 91.23       |
| August                 | 210.40    | 623.91      | 81.22     | 172.45      |
| September              | 255.92    | 879.83      | 116.60    | 289.05      |
| October                | 130.43    | 1010.26     | 69.15     | 358.20      |
| November               | 291.64    | 1301.90     | 132.43    | 490.63      |
| December               | 286.63    | 1588.53     | 152.90    | 643.53      |
| January                |           |             |           |             |
| February               |           |             |           |             |
| March<br>(Preliminary) |           |             |           |             |

Note:- As the details of excluded accounts are not likely to be the same for the current and corresponding periods, the comparison will be indicative only. For details of excluded accounts, reference to Accounts at a Glance is invited.

Monthly Trend of the Progressive Figures

PLAN EXPENDITURE ON CAPITAL ACCOUNT  
(Refer to Item No. 5 (b) of Monthly Accounts at a Glance)

(Rs. in crores)

| Months                 | 2010-2011 |             | 2009-2010 |             |
|------------------------|-----------|-------------|-----------|-------------|
|                        | Monthly   | Progressive | Monthly   | Progressive |
| April                  | 16.36     | 16.36       | 19.86     | 19.86       |
| May                    | 112.80    | 129.16      | 33.48     | 53.34       |
| June                   | 146.46    | 275.62      | 112.16    | 165.50      |
| July                   | 135.74    | 411.36      | 93.22     | 258.72      |
| August                 | 206.74    | 618.10      | 190.47    | 449.19      |
| September              | 186.54    | 804.64      | 110.17    | 559.36      |
| October                | 127.83    | 932.47      | 156.64    | 716.00      |
| November               | 141.17    | 1073.64     | 194.67    | 910.67      |
| December               | 285.23    | 1358.87     | 262.52    | 1173.19     |
| January                |           |             |           |             |
| February               |           |             |           |             |
| March<br>(Preliminary) |           |             |           |             |

Note:- As the details of excluded accounts are not likely to be the same for the current and corresponding periods, the comparison will be indicative only. For details of excluded accounts, reference to Accounts at a Glance is invited.

## Monthly Trend of the Progressive Figures

### TOTAL REVENUE EXPENDITURE (Refer to Item No.6(a) of Monthly Accounts at a Glance)

(Rs. in crores)

| Months                 | 2010-2011 |             | 2009-2010 |             |
|------------------------|-----------|-------------|-----------|-------------|
|                        | Monthly   | Progressive | Monthly   | Progressive |
| April                  | 1057.67   | 1057.67     | 1015.41   | 1015.41     |
| May                    | 1767.42   | 2825.09     | 1464.83   | 2480.24     |
| June                   | 1858.34   | 4683.43     | 1885.66   | 4365.90     |
| July                   | 2628.46   | 7311.89     | 1299.27   | 5665.17     |
| August                 | 2902.84   | 10214.73    | 2052.04   | 7717.21     |
| September              | 3484.61   | 13699.34    | 5423.17   | 13140.38    |
| October                | 2277.15   | 15976.49    | 1801.12   | 14941.50    |
| November               | 2372.76   | 18349.25    | 1485.24   | 16426.74    |
| December               | 2657.99   | 21007.24    | 1935.23   | 18361.97    |
| January                |           |             |           |             |
| February               |           |             |           |             |
| March<br>(Preliminary) |           |             |           |             |

Note:- As the details of excluded accounts are not likely to be the same for the current and corresponding periods, the comparison will be indicative only. For details of excluded accounts, reference to Accounts at a Glance is invited.

## Monthly Trend of the Progressive Figures

### TOTAL CAPITAL EXPENDITURE (Refer to Item No.6(b) of Monthly Accounts at a Glance)

(Rs. in crores)

| Months                 | 2010-2011 |             | 2009-2010 |             |
|------------------------|-----------|-------------|-----------|-------------|
|                        | Monthly   | Progressive | Monthly   | Progressive |
| April                  | 20.13     | 20.13       | 30.38     | 30.38       |
| May                    | 132.78    | 152.91      | 34.46     | 64.84       |
| June                   | 162.17    | 315.08      | 128.09    | 192.93      |
| July                   | 142.27    | 457.35      | 89.93     | 282.86      |
| August                 | 231.35    | 688.70      | 204.62    | 487.48      |
| September              | 217.15    | 905.85      | 128.78    | 616.26      |
| October                | 145.75    | 1051.60     | 178.84    | 795.10      |
| November               | 170.57    | 1222.17     | 233.70    | 1028.80     |
| December               | 314.55    | 1536.72     | 269.66    | 1298.46     |
| January                |           |             |           |             |
| February               |           |             |           |             |
| March<br>(Preliminary) |           |             |           |             |

Note:- As the details of excluded accounts are not likely to be the same for the current and corresponding periods, the comparison will be indicative only. For details of excluded accounts, reference to Accounts at a Glance is invited.

## Monthly Trend of the Progressive Figures

### REVENUE SURPLUS/DEFICIT (Refer to Item No. 7 of Monthly Accounts at a Glance)

(Rs. in crores)

| Months                 | 2010-2011 |             | 2009-2010 |             |
|------------------------|-----------|-------------|-----------|-------------|
|                        | Monthly   | Progressive | Monthly   | Progressive |
| April                  | 577.07    | 577.07      | 265.37    | 265.37      |
| May                    | 61.18     | 638.25      | 10.25     | 275.62      |
| June                   | -423.15   | 215.10      | -719.23   | -443.61     |
| July                   | 109.68    | 324.78      | -32.96    | -476.57     |
| August                 | -1089.51  | -764.73     | -795.37   | -1271.94    |
| September              | -913.45   | -1678.18    | -1053.15  | -2325.09    |
| October                | -326.71   | -2004.89    | -228.17   | -2553.26    |
| November               | -625.31   | -2630.20    | 2042.30   | -510.96     |
| December               | -156.41   | -2786.61    | -2349.31  | -2860.27    |
| January                |           |             |           |             |
| February               |           |             |           |             |
| March<br>(Preliminary) |           |             |           |             |

Note:- As the details of excluded accounts are not likely to be the same for the current and corresponding periods, the comparison will be indicative only. For details of excluded accounts, reference to Accounts at a Glance is invited.



Monthly Trend of the Progressive Figures

FISCAL SURPLUS/DEFICIT  
(Refer to Item No. 8 of Monthly Accounts at a Glance)

(Rs. in crores)

| Months                 | 2010-2011 |             | 2009-2010 |             |
|------------------------|-----------|-------------|-----------|-------------|
|                        | Monthly   | Progressive | Monthly   | Progressive |
| April                  | 561.19    | 561.19      | 239.28    | 239.28      |
| May                    | -67.13    | 494.06      | -19.59    | 219.69      |
| June                   | -579.16   | -85.10      | -836.25   | -616.56     |
| July                   | -24.60    | -109.70     | -101.06   | -717.62     |
| August                 | -1311.95  | -1421.65    | -1007.06  | -1724.68    |
| September              | -1122.27  | -2543.92    | -1174.80  | -2899.48    |
| October                | -465.23   | -3009.15    | -400.53   | -3300.01    |
| November               | -788.69   | -3797.84    | 1815.22   | -1484.79    |
| December               | -463.09   | -4260.93    | -2608.90  | -4093.69    |
| January                |           |             |           |             |
| February               |           |             |           |             |
| March<br>(Preliminary) |           |             |           |             |

Note:- As the details of excluded accounts are not likely to be the same for the current and corresponding periods, the comparison will be indicative only. For details of excluded accounts, reference to Accounts at a Glance is invited.

**Sr. Accounts Officer**