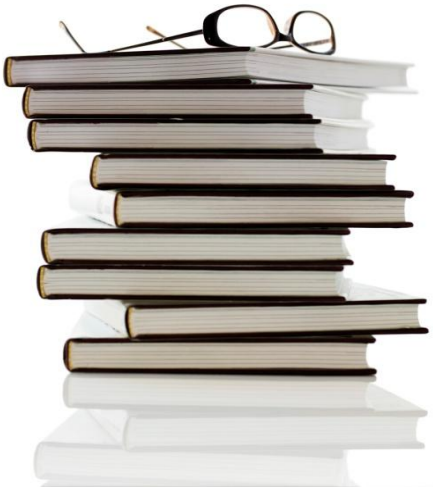
India- Journey to Government Accrual Accounting



Research Study on Piloting Accrual Accounting in the State of Andhra Pradesh

April, 2010

Government Accounting Standards Advisory Board (GASAB) Secretariat
Comptroller and Auditor General of India

Deloitte.

Technical Assistance for the Study:
Deloitte Touché Tohmatsu India Private Limited

Disclaimer

The objective of this research is to assist in conducting accrual accounting pilots at the State level and in one office each of the two identified Departments with the objective of identifying the issues and lessons learned relating to transition to accrual accounting.

This is not a full-fledged exercise of implementation of accrual accounting at the State Government level and cannot be construed as transition of the State of Andhra Pradesh to accrual accounting. This is a step in the direction of creating better understanding on the scale of activities involved in moving towards accrual accounting and the advantages thereof.

The Annual Financial Statements prepared for the State and each of the pilot offices as part of this study are only illustrative to signify the information availability from the current cash basis of Finance Accounts. The filled in formats of Accrual AFS are an illustrative presentation of the figures available in the existing Finance Accounts prepared on cash basis. As this is only a research project in the nature of pilot, the data contained in these statements should not be used as a basis for any decision or action.

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GASAB: R.S.Rangarajan, IAAS, Member Secretary, GASAB; Preeti Jha, IRAS, Principal Director and G. Srinivas, IAAS, Director, GASAB (Coordinators for study from CAG);

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Deloitte: Kamlesh Mittal, Senior Director; Anil K Jain, Senior Director; Rajesh Aggarwal, Director & Task Leader of this Project; R Prahlad, Manager; Amit Tiwari, Sr. Consultant; and J Prabhakar (Associate).

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Abbreviations

AFS	Annual Financial Statements
AG-AP	Accountant General of Andhra Pradesh
C&AG	Comptroller and Auditor General
CCO	Chief Controlling Officer
CGA	Controller General of Accounts
DDO	Drawing and Disbursing Officer
DTTIPL	Deloitte Touché Tohmatsu India Private Ltd.
DTO	District Treasury Office
DTWO	District Tribal Welfare Officer
GASAB	Government Accounting Standards Advisory Board
GIA	Grant in Aid
IFAC	International Federation of Accountants
IGFRS	Indian Government Financial Reporting Standards
IPSAS	International Public Sector Accounting Standards
PAO	Pay and Accounts Office
PD	Personal Deposit
RBD	Reserve Bank Deposit
RBI	Reserve Bank of India
RTA	Regional Transport Authority

Executive Summary

The Twelfth Finance Commission (TFC) has recommended adoption of accrual accounting for the Union and the State Governments. The Central Government has accepted the recommendation in principle. In its explanatory memorandum to the Parliament on the Action Taken on the recommendations of the TFC, Government of India has accepted, in principle, the recommendation to move towards accrual accounting and entrusted the job of drawing up a roadmap and operational framework to the Government Accounting Standards Advisory Board (GASAB) in the Office of the Comptroller and Auditor General of India.

GASAB has finalized a broad roadmap containing list of activities that are to be completed for migration to accrual accounting. The roadmap mentions the activities and milestones to be completed to migrate to accrual accounting. GASAB has also developed the detailed operational framework of the accrual system that will prevail in Government. The operational framework provides overall architecture of the accounting model that would prevail in Government while conforming to the national and constitutional reporting needs. The activities and milestones of the proposed roadmap are to help reach an accounting model that the operational framework would suggest. The Thirteenth Finance Commission observed "We are satisfied that the issue is receiving close attention from the relevant authorities, and that extant actions by the Central, State and Local Governments are facilitating a 'bubble up' approach to the transition". The Core Group on Administrative Reforms recommended that a study under MoF with inputs from CAG to consider various issues and ways in which accrual accounting can be adopted in Government be conducted. CAG of India in exercise of his advisory mandate under Article 150 of the Constitution has advised the GoI to accelerate its reforms to migrate to accrual basis accounting in a time bound manner.

Journey brief

CAG of India conducted Seminar and Workshops for various stakeholders facilitating a national consensus on accrual accounting. Apart from the Central Government, so far twenty one State Governments have expressed their willingness to move in the direction of accrual based accounting and some State Governments have volunteered to pilot the same in their states.

GASAB and Accountants General (A&E) worked on pilot studies in some states. The Vidisha (Madhya Pradesh) pilot study in the Executive Engineer, Public Works Department, Pilot studies of Transport Department in Haryana, Rajkot hospital in Gujarat are some significant exercises. A project of reverse engineering the Finance Accounts of Government of Andhra Pradesh to include accrual based assumptions and prepare accrual Balance Sheet was conducted. These studies and the ones in Department of Posts and Indian Railways are viewed as precursors to a possible national rollout of accrual accounting.

To facilitate the transition to accrual accounting, GASAB embarked on issuing accrual basis accounting standards – Indian Government Financial Reporting Standards (IGFRS) as recommendatory standards for pilot studies on accrual accounting at Union and States.

This project

This research project consists of Conceptualizing formats for Annual Financial Statements (AFS) at the State level based on accrual accounting, filling in the model formats based on the existing cash based AFS, Piloting the preparation of AFS in the recommended formats at the select accounting office in each of the two identified Departments of the Government of Andhra Pradesh (i.e. Transport Department and Tribal Welfare Department).

As a part of this project, the model conceptualised accrual Annual Financial Statements (AFS) formats have been designed based on Indian Government Financial Reporting Standards (IGFRS), International Public Sector Accounting Standards (IPSAS), and select international experiences. These model formats have been filled in based on the existing cash based Finance Accounts for the Financial Year 2008-09 to the extent possible.

The model formats have been piloted in one accounting office each of Department of Tribal Welfare and Transport Department of the State of Andhra Pradesh. The piloting of the model formats at these pilot offices include identification of Income, Expenses, Asset & Liability, recognition, measurement and valuation of accrual transactions for the financial year 2008-09, as relevant.

The key learning from this study have been identified and documented. These relate to the existing cash system, key accounting issues relating to switch over to accrual accounting, and key implementation issues.

This pilot study shall act as a research document for further initiatives to be taken in the journey for implementation of Accrual Accounting in Government.

1. Background

Apart from being a statutory requirement, accounting is also expected to provide the Government and other users of Government's financial statements with relevant, reliable and timely information that will assist them in their decision-making process. Traditionally, Government Accounting aims at ensuring compliance with budget and proper utilization of public monies. The main concern of the Government financial managers has been to find sufficient cash to fund public schemes. Therefore, Government has been following the Cash Accounting System.

Public Financial Management has evolved significantly in recent years. In the last couple of decades, many countries have reviewed the way their governments function, manage their resources and disclose their operations. Issues like operational efficiency, results, effectiveness of the delivery system, cost of service delivery, ability to support welfare programs, good governance, etc., have been actively debated and considered. The financial, budgetary, accounting and management systems have seen many changes and experimentation.

Many countries have migrated to accrual based accounting systems, fully or partly or with some variation. United Kingdom, New Zealand, Australia, United States, Italy, to name a few; have already moved to accrual accounting. It is difficult to conduct an accurate cost benefit analysis before actual implementation of accrual accounting, especially as the benefits are essentially qualitative. The countries that have implemented have gained from this exercise with improved governance, better control over assets, increasing the confidence of all stakeholders, and also from the availability of more accurate information for decision making with all the stakeholders. While some countries have moved to both accrual accounting and accrual budgeting, there are some other countries which follow accrual accounting but budgeting is carried out on cash basis.

1.1 The project

This research project consists of Conceptualizing formats for Annual Financial Statements (AFS) at State level, and Piloting the preparation of AFS in the recommended format at one select accounting office in each of the two identified Departments of the Government of Andhra Pradesh (i.e. Transport Department and Tribal Welfare Department).

1.2 Objective of this Research

The objective of this research is to identify the issues and lessons learned relating to transition to accrual accounting.

This is not a full-fledged exercise for implementation of accrual accounting at the State Government level and cannot be construed as transition of the State of Andhra Pradesh to accrual accounting. This is a step in the direction of creating better understanding on the scale of activities involved in moving towards accrual accounting and the advantages thereof.

The findings of this research would facilitate in broader stakeholder consultation and would act as a guide for future transition process towards accrual accounting for the Governments of the State and the Union.

2. Model Accrual Annual Financial Statements

This section provides the proposed model Accrual Annual Financial Statements (AFS) along with the filled in accrual AFS for the State of Andhra Pradesh based on the existing cash basis Finance Accounts for the financial year 2008-09. This section has been structured as follows:

- Approach and methodology
- Study finding and analysis
- Conceptualised model accrual AFS formats
- Filled in accrual AFS for the state

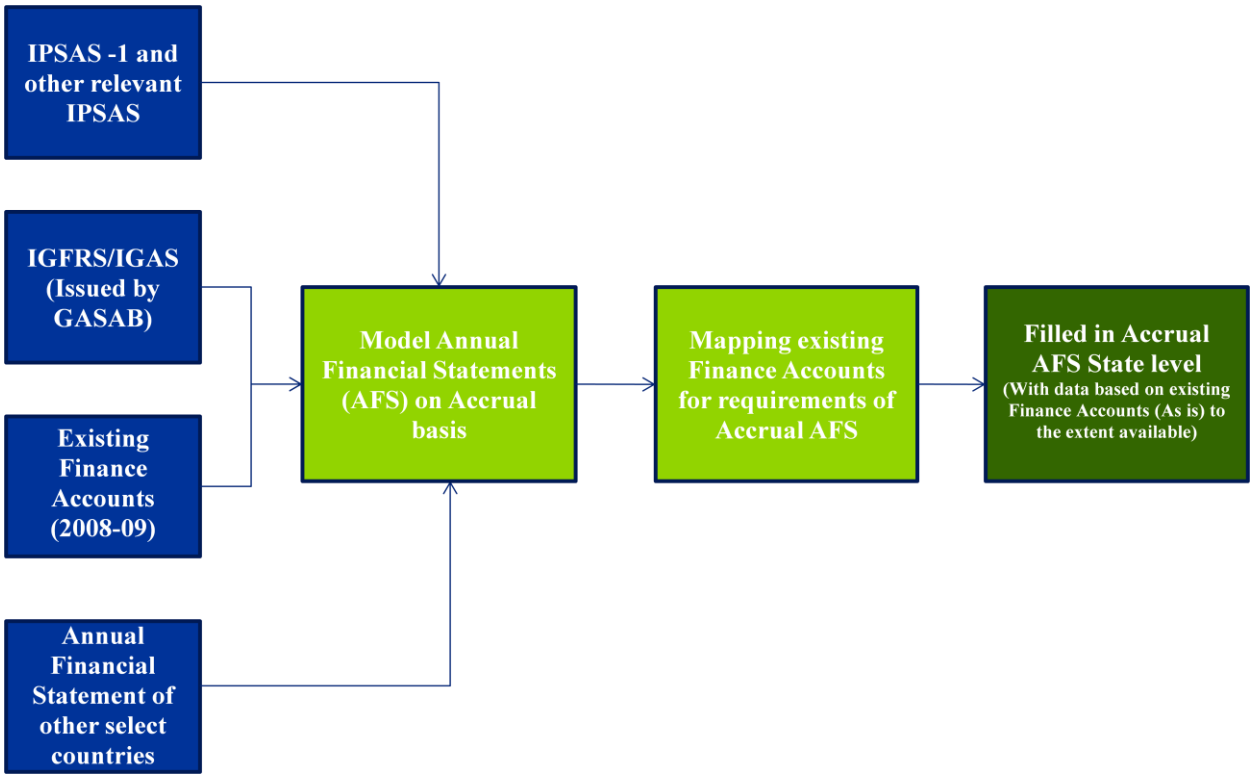
2.1 Approach and Methodology

The essence of approach is *"To meet future needs considering the existing accounting environment"* at the state government level. This is to ensure better acceptability of the accrual AFS amongst existing users and also to enable a smooth transition from the existing cash to accrual based accounting.

For the above purpose, extensive discussions were held with the officials of GASAB, office of Principal AG-AP and the World Bank to understand the existing system, analyse the proposed requirements, identify implementation issues, etc.

The overall approach and methodology for the design of the model accrual AFS is provided in Exhibit 1 below:

Exhibit 1 - Approach and Methodology



The methodology adopted for preparation of accrual AFS, based on the above approach is described in the Table 1 below:

Table 1 - Methodology

Aspects	Purpose
Study of IPSAS- 1: Presentation of Financial Statements, other relevant International Public Sector Accounting Standards (IPSAS) for presentation and disclosure, Studies conducted by International Federation of Accountants (IFAC), etc. Study of Government Finance Statistics Manual, 2001 issued by the International Monetary Fund (IMF) (used for classification of accounts in model formats).	• Understand the purpose of financial statements • Identify the presentation requirements of IPSAS 1 • Identify the elements/ components of financial statements • Identify and understand the disclosure requirements
Study of IGFRS Study of Indian Government Financial Reporting Standards (IGFRS) issued by GASAB as applicable for accrual accounting Study of cash based accounting standards issued by GASAB as applicable for presentation of financial statements	• Identify the presentation requirements as per IGFRS

Review of Financial Statements of select countries viz. New Zealand, Australia and Canada, where the governments have implemented accrual system of accounting.	• Understand the practices followed by other countries which have transitioned to accrual accounting, covering following aspects:
	  ○ Federal structure, levels of preparation of AFS
	  ○ Accounting Standards issued for presentation of financial statements (to the extent available in public domain)
	  ○ Form and nature of presentation of information in AFS
	  ○ Manner of presentation of schedules and sub-schedules
	• Identify the uniqueness of presentation of

	information of the select countries and evaluate if the same can be adapted to Indian context
Analysis of existing Finance Accounts of 2008-09 • Study Finance Accounts for the year 2008-09 relating to the State of Andhra Pradesh • Discussions with the concerned officials of the Office of Principal Accountant General of Andhra Pradesh • Visit to pilot locations as part of pilot study (District Tribal Welfare office in the Department of Tribal Welfare and Regional Transport Authority in the Transport Department)	• Develop baseline information for the study • Understand the information provided in the Finance Accounts of the State Accounts and Union Government • Identify the information contained in each statement including their nature, level of detail up to which information is provided • Study the inter linkages between various statements including the format and manner of presentation of information across these interlinked statements and identify their probable usage in the accrual AFS • Map the present and future requirements and identify the gaps (in terms of information capture) • Ensure proposed accrual AFS considering the existing accounting environment • Understand the requirements of the departments where the pilot was being carried out to ensure that the proposed AFS is implementable
Filling the Model Accrual AFS • Prepare Accrual Based Trial Balance from the existing Finance Accounts of 2008-09 • Fill in the figures in the Model Accrual AFS	• Present existing Finance Accounts in model Accrual AFS • Identify the Gaps in the existing Finance Accounts with respect to Accrual Accounting

2.2 Study Findings and Analysis

The key aspects analysed in designing the accrual based model Annual Financial Statement (AFS) are:

- Coverage of State Accounts
- Overview of existing Finance accounts
- Analysis of Existing Finance Accounts
- Study of IPSAS 1
- Study of IGFRS/IGAS
- Study of Financial Statements of select Countries
- Visit to pilot locations

Coverage of State Accounts

At the government level, the State of Andhra Pradesh has various types of entities as listed in Table 2 given below:

Table 2 - Government / Government Owned Entities

Entity Type	*Nature of Organisations (illustrative)*
Government Departments	The functional departments of the State and the offices associated with it. There are 32 Government Departments viz. Agriculture and Co-operation Department; Higher Education; Health, Medical and Family Welfare; Information Technology and Communications; Department of Tribal Welfare; Transport Department, etc.
Statutory Corporations / Government Companies	AP State Road Transport Corporation, AP State Industrial Development Corporation Ltd., AP Generation Corporation Ltd., etc.
Investments in Joint Stock Companies	Hyderabad International Airport Ltd., Nagarjuna Fertilizers & Chemicals Ltd., Hyderabad Chemicals & Pharmaceuticals Ltd., etc.
Cooperatives Banks and Societies	Andhra Pradesh State Cooperative Bank Ltd., Cooperative Agricultural Development Bank Ltd, Cooperative Farming Societies, Scheduled Tribes Farming Cooperative Societies, Girijan Cooperative Coffee Development Corporation, etc.
Municipal Corporations /Urban Local Bodies	Greater Hyderabad Municipal Corporation, Hyderabad Municipal Water Supply & Sewerage Board, Hyderabad Urban Development Authority, etc.

The Finance Accounts of the State as prepared by State Accountant General mainly cover compilation of the accounts of the Government Departments which receive budget allocation from the State as Demands for Grants approved by the State Legislature.

The accounts of other entities viz. Statutory Corporations / Government Companies, Joint Stock Companies, Cooperatives Banks, Societies ULBs, etc are not consolidated/ merged in the Finance Accounts of the State. The funds provided by the government to such entities are shown as investment / grants etc. in the Finance Accounts.

Overview of Existing Finance Accounts

The Annual Finance Accounts of the State Government provide accounts in respect of the following three parts:

Part I: Consolidated Funds
Part II: Contingency Funds
Part III: Public Account

An overview of the Existing Accounting System at State level is provided in ***Appendix I.***

Finance accounts are prepared for each financial year i.e.1st April to 31st March based on cash basis of accounting and provides information on the cash receipts and disbursements made by the state government.

Main Contents of Finance Accounts

The Finance Accounts contain Summary Statements, Detailed Accounts and other Statements and Appendices.

The Summary Statements mainly contain information up to Major Heads while the Detailed Accounts contain information up to Minor Heads. The information in respect of Expenditure (Revenue and Capital) is separately classified under Plan, Non-plan, Centrally Sponsored Schemes, Voted and Charged.

The existing Finance Accounts also contain level / nature of information which generally does not form part of the General Purpose Financial Statements.

- Detailed information e.g. information at minor head level which makes the finance accounts bulky and can be avoided at General Purpose Financial Statements level.
- Apart from the financial information some of the statements are in the nature of management information e.g. percentage of each revenue head with total revenue and percentage of each expense with total expense. Information in the nature of management information may be provided separately to the respective stakeholders and need not necessarily be a part of General Purpose Financial Statements.
- Break up of accounting information in the nature of plan, non-plan, charged, voted, etc. may be provided separately to the respective stakeholders and need not necessarily be a part of General Purpose Financial Statements.

Analysis of the Existing Finance Accounts

The understanding of the Structure of the Finance Accounts and its analysis for the accrual accounting is provided in Table 3.

Table 3 - Structure of Finance Accounts-Analysis

Account Type/ Divisions	*Existing Nature of transactions*	*Key Information Available*	*Analysis of Key Information for designing Model Accrual based AFS*
Finance Accounts			
Consolidated Funds Contingency Funds Public Account	The statements in respect of each of these three funds are presented separately.	The finance accounts are presented following the fund based accounting.	The presentation based on this classification is to meet specific requirement of the State Government. The issue is whether there is a need for this type of classification as part of General Purpose Financial Statements. This information may be provided separately as specific requirement of the Government or as a supplement to the Finance Accounts. The proposed model accrual AFS identifies this classification

Account Type/ Divisions	*Existing Nature of transactions*	*Key Information Available*	*Analysis of Key Information for designing Model Accrual based AFS*
			as supplement to Main AFS.
Classification of Accounts			
The existing codification structure consists of Sector, Sub-Sector and six tier accounting classification Major Heads, Sub-Major Heads, Minor Heads, Sub-Heads, Detailed Heads and Object Heads.		The account information in finance accounts is available at Sector, sub-sector, Major Heads, Sub-Major Heads. Some accounts are also detailed at Minor Heads, Sub-Heads levels.	The Finance Accounts are not compiled at Detailed Heads and Object Heads level. These heads generally signify the natural heads of account and the General Purpose Financial Statements are prepared at this level.
Part I: Consolidated Fund			
Revenue			
Revenue heads (Revenue Account) • Tax Revenue • Non-Tax Revenue • Grant in Aid and contributions from Central Government	These are revenue income of the State recognised on cash basis of accounting	Revenue income information on cash basis Revenue Income as percentage of total revenue	Revenue Receivables – accrued/ and due but not received is not shown. This will affect both the "Revenue Income" and "Current Asset" Revenue Income as percentage of total revenue is mainly for management Information and may not be included in General Purpose Financial Statements.
Expenditure heads (Revenue Account) • General services, Social services, Economic services • Grants in Aid and Contributions	These are revenue expenditure of the State recognised on cash basis	Revenue Expenditure information on cash basis by Sectors/ Functions Revenue Expenditure as percentage of total revenue Expenditure classified into Plan/ Non-Plan/ Centrally Sponsored,	Payables- Revenue Expenditure incurred but not paid is not shown. This will affect both the Revenue Expenditure and Current Liability' Expenditure at Detailed Head level (natural heads of accounts) are recorded by AG. However, the Finance Accounts are not compiled at Detailed head level. Revenue Expenditure as percentage of total revenue is mainly for management

Account Type/ Divisions	*Existing Nature of transactions*	*Key Information Available*	*Analysis of Key Information for designing Model Accrual based AFS*
		Charged/ Voted	Information and may not be required in General Purpose Financial Statements. Expenditure classified into Plan/ Non-Plan/ Centrally Sponsored, Charged/ Voted may be for specific purpose. Revenue Income as percentage of total revenue is mainly for management Information and may not be required in General Purpose Financial Statements.
Capital, Public debt, Loans, etc.			
Receipt heads (Capital Account)	Receipts of capital nature which cannot be applied as a set off to capital expenditure	No transaction in 2008-09. One transaction happened in 2007-08 for sale of land and classified erroneously under this head.	
Expenditure heads (Capital Account)	Expenditure met usually from borrowed funds with the object of increasing concrete assets of a material and permanent character. Receipts of capital nature intended to be applied as a set-off against expenditure.	Capital expenditure details- opening balance, expenditure during the year, closing balance. Capital Work in Progress- A separate Statement lists incomplete capital works Expenditure classified into Plan/ Non-Plan/ Centrally Sponsored, Charged/ Voted	Broad information available on capital expenditure. But detailed fixed assets information including by type of the asset is not available e.g. land and buildings, plant and machinery, etc. It cannot be confirmed if it represents all the existing or even those which are worn out or destroyed and need to be deleted. Depreciation not provided currently and therefore not available. Some of the transactions appearing in capital outlay that need attention are: • The capital expenditure includes investments in Public Sector Undertakings made by Departments • 'Receipts and recoveries

Account Type/ Divisions	Existing Nature of transactions	Key Information Available	Analysis of Key Information for designing Model Accrual based AFS
			from capital account' are deducted from Capital expenditure. • Capital outlay includes expenditure on programmes/ schemes which may not necessarily be for creation of capital asset. Expenditure classified into Plan/ Non-Plan/ Centrally Sponsored, Charged/ Voted may be for specific purpose/stakeholders Revenue Income as percentage of total revenue is mainly for management Information and may not be required in General Purpose Financial Statements.
Public debt, Loans and Advances, etc.	'Internal Debt'- Loans raised and their repayment by Government such as Market loans, loans from other institutions	Liability - This provides total borrowings of the State - both interest bearing and non-interest bearing. Non-interest bearing are those which are not presented to the Government for encashment on due date	No classification is available for current and non-current
	'Loans and Advances' made (and their recoveries) by Government	Asset- Loans and advances	No classification is available for current and non-current
	Appropriation to the Contingency Fund	The amount transferred to contingency fund from consolidated fund	

Account Type/ Divisions	*Existing Nature of transactions*	*Key Information Available*	*Analysis of Key Information for designing Model Accrual based AFS*
	Inter State Settlement	Inter-state account Dr/ Cr balance represent the un-reconciled amount	Inter-state account Dr/ Cr balance represent the un-reconciled amount
Part II: Contingency Fund			
	Contain transactions connected with the Contingency Fund established under Article 267 of the Constitution of India.	The amount disbursed under this account is appropriated to the Consolidated fund after approval from the competent authority. The amount disbursed during the year is shown as disbursement under this account and the amount recouped from Consolidated funs after approval is shown as receipt in this account. (in case of previous year expenses)	Till the amount is approved it continues to appear in Contingency Fund and the expenditures are not booked to the Consolidated Fund account heads. The accounting system should recognise the transactions on occurrence of the event. Therefore this should be considered in the Financial Statements as normal expenditure. (This has been considered as such in Accrual AFS)
Part III: Public Account			
Debt	Government incurs a liability to repay the monies received or has a claim to recover the amounts paid together with repayment of Debt and Deposits and recovery of Advances	Liability- in the nature of Small Saving Fund, Provident fund, etc.	No classification is available for current and non-current Non accounting of interest expense on accrual for interest bearing deposits This will affect both the 'Revenue Expenditure' and 'Current Liability'
Deposits		Liability It contains interest bearing and non-interest	No classification is available for current and non-current. Non accounting of interest

Account Type/ Divisions	Existing Nature of transactions	Key Information Available	Analysis of Key Information for designing Model Accrual based AFS
		bearing.	expense on accrual for interest bearing deposits This will affect both the Revenue Expenditure and Current Liability'
Advances		Asset It contains details of advances	No classification is available for current and non-current. Treated as non-current in Model Accrual AFS
'Remittances' 'Suspense'	Adjusting heads – remittances of cash between treasuries and currency chests, transfers between different accounting circles, etc. The initial debits and credits to these heads are cleared eventually by corresponding receipts or payments either within the same account or through other accounts.	Depending on the nature of closing balance it may be asset/ liability. Balance represents amount in transit or not adjusted.	Depending upon the nature of this group, it has been classified as current Asset.

Note: The proposed Model AFS would have limitations in respect of the information not available in the existing finance accounts.

Statement-wise Analysis of the Existing Finance Accounts

The existing Finance Accounts of 2008-09 was analysed in respect of the information contained in each statement (Summary, Detailed and Appendices). The main objective of this analysis was to understand the nature of each heads of account and facilitate proper grouping and classification for accrual accounting.

The analysis included the following:

- Identify the information contained in each statement and the level (in terms of Head of Account) up to which the information is available

- Understand the nature of each information and classify the accounting information available for income, expenses, assets and liability
- Identify and present the inter-linkages of the Statements to identify the level of information available
- Identify the information provided by each statement in terms of Opening Balance, Current Year Transactions, Progressive Total, Closing Balance, Previous Year data, Plan/Non Plan, Voted/Charged / Centrally sponsored Schemes
- Linking with the accrual AFS considering the nature of expenses and Statement

The analysis of the Statements and Appendices of the Finance Accounts for 2008-09 are provided in ***Appendix II - Annexure 1.***

Analysis of IPSAS 1

The International Public Sector Accounting Standards Board (IPSASB), a part of the International Federation of Accountants (IFAC), is responsible for issuing International Public Sector Accounting Standards (IPSAS). Currently there are 31 IPSAS that have been issued by the Board.

IPSAS set out recognition, measurement, presentation and disclosure requirements dealing with transactions and events for General Purpose Financial Statements on accrual basis. General Purpose Financial statements provide financial information of general nature. Specific information which can be made available on demand of specific stakeholder does not form part of the General Purpose Financial Statement. In addition, IPSAS are also issued for cash based Accounting.

IPSAS cover various accounting aspects including presentation of financial statements, effects of changes in foreign exchange rates, financial instruments, contingent liabilities, segment reporting, impairment of assets etc. IPSAS have been designed to facilitate the generation of government financial reports of high quality that are internationally comparable.

IPSAS 1 *Presentation of Financial Statements* prescribes the overall considerations for the presentation of financial statements, guidance for the structure and minimum requirements for the content of financial statements prepared under the accrual accounting basis. As per IPSAS 1, the complete set of financial statements includes:

- Statement of Financial Position
- Statement of Financial Performance
- Statement of change in net assets/ equity
- Cash Flow Statements
- Accounting Policies and notes to the financial statements

It also provides illustrative financial statement structure.

As per IPSAS "Financial statements should not be described as complying with International Public Sector Accounting Standards unless they comply with all the requirements of each applicable International Public Sector Accounting Standard". Though proposed model formats for Accrual AFS have been conceptualised generally based on IPSAS-1, it should not be inferred that the State Finance Accounts prepared on Accrual basis are compliant with

IPSAS unless the underlying transactions are accounted for following the accounting policies and standards as per IPSAS.

Study of IGFRS/IGAS

GASAB has issued both accrual and cash basis of Financial Reporting Standards. In respect of the Accrual Accounting, the following Indian Government Financial reporting Standards (IGFRS) have been issued:

- IGFRS-2: Property Plant and Equipment
- Accrual Exposure Draft-3: Revenue from Exchange Transactions
- Accrual Exposure Draft-4: Inventories

The IGFRS have been mainly studied to provide any specific disclosure/ classification requirement (e.g. IGFRS-2: Property Plant and Equipment) in the Accrual Model AFS. No IGFRS has been issued on presentation of financial statement on accrual basis.

In addition to accrual IGFRS, GASAB has also issued some Indian Government Accounting Standards (IGAS) on Cash basis of accounting. These accounting standards have also been reviewed for their applicability and wherever applicable have been appropriately considered in the design of the Accrual Model AFS. Cash Flow Statement provided in Model Accrual AFS is based on IGAS- 3 on Cash Flow Statement.

Analysis of AFS of Select Countries

Based on preliminary desk review and studies of major countries which have initiated reforms in Government Accounting, the overall status of accounting system adopted by them is provided in the Table 4 below:

Table 4 - Status of Accounting in other Countries

Country	Status		
	Full Cash Basis	Combination of Cash and Accrual Accounting	Full Accrual Basis[1]
Australia			√
Austria	√		
Belgium	√		
Cambodia		√	
Canada			√
Colombia			√
Czech Republic	√		
Finland		√	
France			√
Germany	√		
Greece	√		
Hungary	√		

[1] "Full accrual basis" means financial statements are prepared on the basis of accrual-based national or international accounting standards, also sometimes referred to as generally accepted accounting principles (GAAP).

Country	Status		
	Full Cash Basis	Combination of Cash and Accrual Accounting	Full Accrual Basis[1]
Iceland		√	
India	√		
Indonesia		√	
Ireland		√	
Israel		√	
Jordan		√	
Kenya	√		
Mexico		√	
Morocco	√		
Netherlands	√		
New Zealand			√
Norway	√		
Slovak Republic	√		
Slovenia	√		
Suriname	√		
Sweden		√	
Turkey	√		
United Kingdom			√
United States			√

(Source: Transition to Accrual Accounting- Technical Notes and Manuals by IMF, September 2009)

The AFS of New Zealand, Australia, Canada, and UK were taken up for further analysis and benchmarking purposes. The analysis along with extracts of relevant Financial Statement Formats of these countries is presented in ***Appendix II- Annexure 2.***

The above countries are generally following IPSAS 1 framework for presentation of financial statements. The presentation of financial statements has been modified to suit the local requirement in India.

Inputs from the Field Visits to Pilot Locations

As part of this study pilot divisions of District Tribal Welfare office of Department of Tribal Welfare and Regional Transport Authority of Transport Department of the State of Andhra Pradesh were visited. The inputs from the field visits to pilot locations were also considered for designing the model accrual AFS with a view to identify the level of information availability and the extent to which these Model formats can be filled in for these pilot divisions.

2.3 Conceptualised Model Annual Financial Statements under Accrual Basis

The conceptualised model accrual AFS comprises of the following three parts:

- Part 1 - Main Financial Statements
- Part 2 - Schedules to Main Financial Statements
- Part 3: Statement of Comparison of Actual and Budgeted amount

The components of the above Parts of accrual AFS are discussed below.

Part 1 - Main Financial Statements

The accrual AFS shall comprise of the following:

(1) Statement of Financial Position

(2) Statement of Financial Performance

(3) Statement of changes in Net Assets / Equity

(4) Cash Flow Statement

(5) Notes on Accounts, comprising a summary of significant accounting policies and other explanatory notes

Based on an analysis of IPSAS-1, the presentation and disclosure requirement for each of the above financial statement is provided in ***Appendix III- Annexure 1.*** This analysis has been considered for preparation of model accrual accounting AFS.

Statement of Financial Position

Statement of Financial Position exhibits the balance of assets and liabilities as on a particular date. The primary classification of assets and liabilities is based on current / non-current distinction (IPSAS 1 requirement). The secondary classification is based on the decreasing order of liquidity. The decreasing order will indicate the extent of liquid assets or liabilities.

The Statement of Financial Position includes the following:

Assets

a. Cash and Cash Equivalents
b. Investments
c. Receivables from exchange and non- exchange transactions
d. Other Financial Assets including Loans and Advances
e. Inventories
f. Property, Plant and Equipment
g. Capital Work in Progress
h. Intangible Assets

Liabilities

i. Payables
j. Debt and Borrowing
k. Employee Benefits
l. Equity

The definitions of each of the above along with analysis with respect to the information requirements as per IPSAS and how these have been considered in accrual AFS are provided in ***Appendix III- Annexure 2.***

Statement of Financial Performance

The statement of financial performance presents the revenue and expenses for an accounting period and the excess of revenue over expenses (or vice-versa) for that period. The elements include Revenue, Expense and Appropriations out of surplus of revenue over expenditure.

The statement of financial performance included the following:

a. Revenue from exchange transactions
b. Revenue from non–exchange transactions
c. Expenditure – by function and by natural head of expenditure
d. Finance Costs
e. Surplus / Deficit
f. Appropriations to Earmarked Funds

The definitions of each of the above along with analysis with respect to the information requirements as per IPSAS and how these have been considered in accrual AFS are provided in ***Appendix III- Annexure 3.***

Statement of Changes in Net Assets / Equity

The Statement of Changes in Net Assets/ Equity represents the changes in net assets/equity between two reporting dates and reflects the increase or decrease in its net assets/ equity during the period.

This statement has been prepared based on the following:

- Opening balance with Government Account- Consolidated and Contingency Fund
- Add - surplus/ deficit during the period as per the Statement of financial Performance
- Adjustment for increase/ decrease in assets and liabilities
- Closing balance with Government Account - Consolidated and Contingency Fund

Cash Flow Statement

Cash Flow Statement provides cash flows during the period classified by operating, investing and financing activities.

- Cash flows from operating activities are primarily derived from the principal cash-generating activities. This includes cash receipts from taxes, from service fees, cash payments to suppliers/contractors, grants in aid received or given.

- Cash flows from investing activities are derived from the acquisition and disposal of long-term assets and other investments not included in cash equivalents. This includes cash payments to acquire or construct property, cash advances and loans made, etc.
- Cash flow from financing activities represents the changes in the size and composition of the contributed capital and borrowings.

The Cash Flow Statement format is based on IGAS- 3 on Cash Flow Statement.

Part 2: Schedules to Main Financial Statements

These schedules provide Major Head level information in respect of the items appearing in the Main Financial Statements. Each schedule has been referred to the corresponding line item of the Main Financial Statements, wherever applicable.

Part 3: Statement of Comparison of Actual and Budgeted amount for Government

This part provides the comparison of the actual with the budgeted information and confirms to the existing Appropriation Accounts and IPSAS 24. The Statement provides details of Original Budget, Supplementary Budget, Budget Surrendered, Budget Re-appropriated to arrive at the final budget for comparison. Since the budget is prepared on cash basis and the accounting as per the Model Accrual AFS shall be presented on Accrual Accounting, some adjustments would need to be made to the actual amounts to facilitate comparison.

Model AFS Accrual Formats

The model AFS accrual formats are provided in ***Appendix IV.*** The accrual formats also provide linkage with the existing cash AFS to serve as a guide for the staff of AG to prepare the Accrual AFS.

The Model accrual AFS comprises of the following:

- *Part 1: Main Financial Statements* covering Statement of Financial Position, Statement of Financial Performance, Statement of changes in Net Assets / Equity, Cash Flow Statement and Notes on Accounts
    - Statement of Financial Performance ***(Refer Appendix IV- Annexure 1)***
    - Statement of Financial Position ***(Refer Appendix IV- Annexure 2)***
    - Statement of changes in Net Assets / Equity ***(Refer Appendix IV- Annexure 3)***
    - Cash Flow Statement ***(Refer Appendix IV- Annexure 4)***
    - Notes on Accounts ***(Refer Appendix IV- Annexure 5)***
- *Part 2: Schedules of Statement of Financial Position and Statement of Financial Performance* ***(Refer Appendix IV- Annexure 6)***
- *Part 3: Statement of Comparison of Actual and Budgeted amount for Government for the year ended.* ***(Refer Appendix IV- Annexure 7)***

2.4 Filled-in Accrual Annual Financial Statements

Methodology for filling in the AFS

The Finance Accounts of the State of Andhra Pradesh for the financial year 2008-09 has been used for filling the model accrual AFS. The data available in the Finance Accounts has been taken on as-is basis for the purpose of filling up the statement/ schedule with a view to provide only an illustrative filled in model Accrual AFS.(It should be noted that the filled in AFS may not be a fully tied up document and there can be an omission/ not fully right linkage / grouping of some data from the existing cash based Finance Accounts into Accrual AFS).

Step 1: Preparation of Trial Balance

The data from the Finance Accounts were compiled in the form of Trial Balance. The Trial Balance was prepared up to Major Head level. ***(Refer Appendix V- Annexure 1)***

Step 2: Mapping of the Heads of Trial Balance to the Model Accrual AFS

The balances as per trial balance were mapped to the respective heads of the accrual AFS and the same were filled in. The linkages provided in the conceptualised model accrual AFS provides a basis for the preparation of Accrual based AFS**.**

Filled in Model Accrual AFS

The filled in AFS along with Notes is given in Appendix V as follows*:*

- Part 1: Main Financial Statements covering
    - Statement of Financial Performance, ***(Refer Appendix V- Annexure 2)***
    - Statement of Financial Position, ***(Refer Appendix V- Annexure 3)***
    - Statement of changes in Net Assets / Equity, ***(Refer Appendix V- Annexure 4)***
    - Cash Flow Statement ***(Refer Appendix V- Annexure 5,),*** and
    - Notes on Accounts ***(Refer Appendix V- Annexure 6,)***
- Part 2: Schedules to Statement of Financial Position and Statement of Financial Performance ***(Refer Appendix V- Annexure 7)***

2.5 Gap Analysis

The accrual AFS was filled in using the Finance Accounts prepared on cash basis. Though the Finance Accounts captured many of the information required for accrual AFS, certain gaps were observed in information availability. The gaps are classified into the following for analysis.

- Non availability of the information
- Reclassification of the available information

Non Availability of Information

The following information was not available in the existing Finance Accounts. Primarily, the existing cash basis of accounting does not require accounting or disclosure of these items.

Assets/ Liabilities

a. Classification of assets and liabilities as current and non current
b. Receivables
c. Inventories
d. Classification of Property, Plant and Equipment by asset class
e. Payables to suppliers/contractors or other vendors
f. Refunds payable (taxes and others)
g. Employee Benefits including Pension liabilities, Gratuity and Leave Encashment

Income/ Expenses

h. Information related to Fees, Penalties and Fines. These are currently captured as part of non-tax or tax revenue, as the case may be, however the component of penalties, fines, fees are not known
i. Income accrued but not realised related to exchange and non exchange transactions
j. The expenditure incurred during the year and not paid
k. Depreciation/amortisation of Property Plant and Equipment

Therefore these items have been left blank in the filled in formats.

Reclassification of the Available Information

The filling in of the accrual AFS required certain reclassification of the available information. These include carving out of some balances from the existing classification in Finance Accounts for presentation in accrual AFS. The adjustments made to the accrual AFS include the following heads:

a. *Investments* - These are currently included as part of capital expenditure. However, the details of investments are available in stand-alone statement in the Finance Accounts. While filling up the AFS these were deducted from the capital expenditure.

b. *Capital Work in Progress* - The capital work in progress are also included in the statement of capital expenditure and the details for these are available in the Appendix III of the Finance Accounts.

c. *Property Plant and Equipment* - The progressive total of capital expenditure available in the finance accounts as adjusted for investments and capital work in progress is now shown as a lump sum figure in the Statement of financial position

3. Accrual Based Annual Financial Statements for Pilot Offices

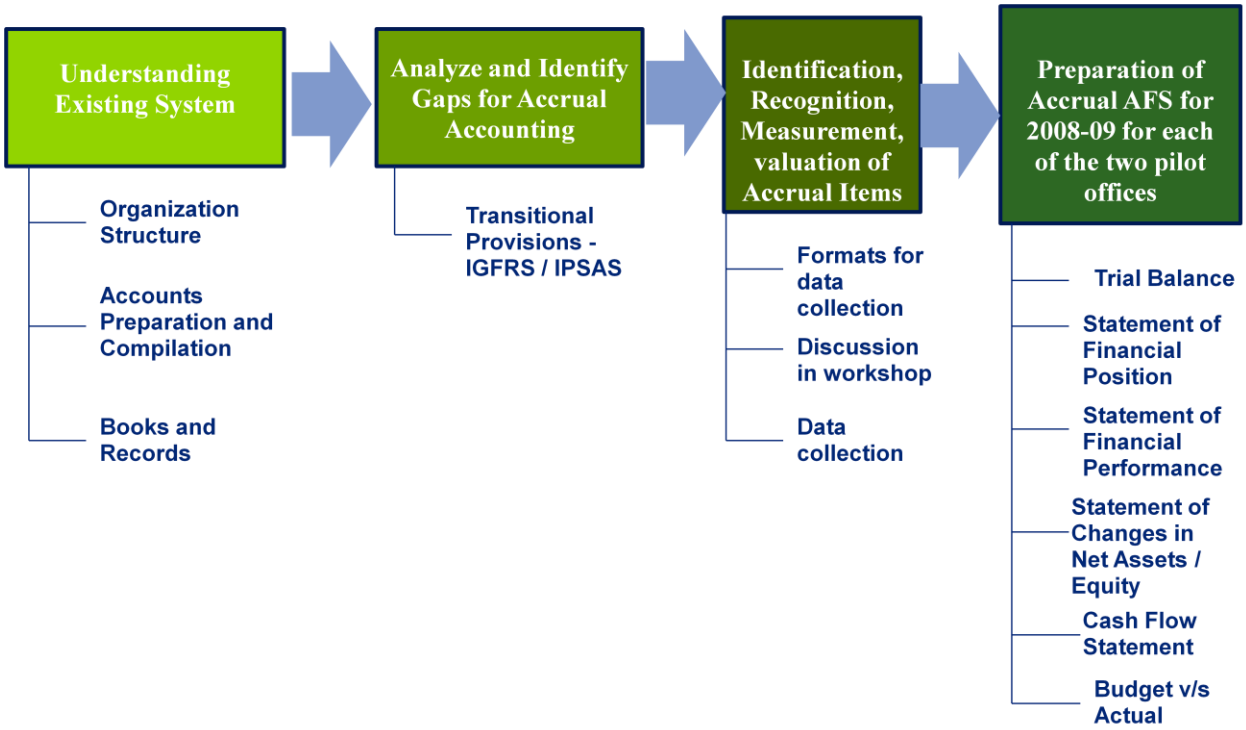
This section provides the Annual Financial Statements prepared under Accrual Basis of Pilot Locations. The pilot locations identified for the study are District Tribal Welfare Office, Ranga Reddy District, Department of Tribal Welfare and Regional Transport Authority, Hyderabad, Transport Department. This section has been structured as follows:

- Approach and Methodology
- District Tribal Welfare Office, Ranga Reddy District
- Regional Transport Authority, Hyderabad

3.1 Approach and Methodology

The essence of the approach is to base the study on the immediately available data and build the Annual Financial Statements for the pilot offices on the same. This ensures faster collection of data, identification of the gaps and ensures users acceptance of transition to accrual accounting. The overall approach and methodology is provided in Exhibit 2 below:

Exhibit 2 - Approach and Methodology



The above component of the approach and methodology is detailed in Table 5 below:

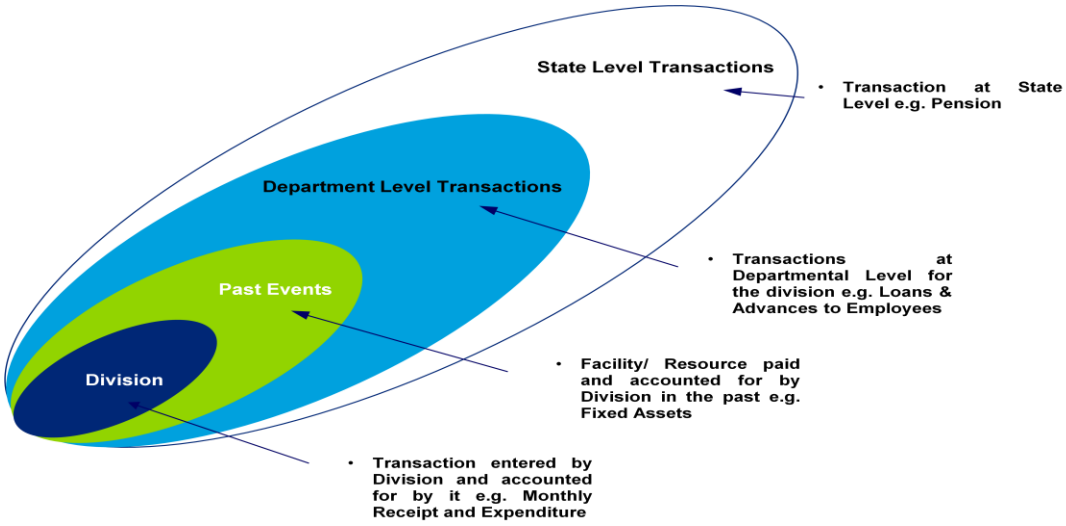
Table 5 - Approach and Methodology

Aspects	Purpose
Understanding Existing Systems • Understand the organisation structure of the pilot office and its reporting relationships / linkages with other wings of the department, if any • Understand the accounting process at the pilot office including the compilation of accounts and reconciliation with head office and treasury offices • Identify the books and records currently maintained at the pilot office and the information captured by them	• Identification of accounting transactions in the pilot offices • Ensuring that the proposed accrual AFS take into account the existing accounting environment
Analyse and identify Gaps for Accrual Accounting • Tabulate the information available and classify them as Assets, Liabilities, Income and Expenditure • Identify the gaps in the information availability for transition to accrual accounting	• Develop baseline information for the study • Understand the information available in the existing books and records • Identify the accrual accounting related information gaps
Identification, Recognition, Measurement/valuation of accrual items • Design template for data collection • Discuss the data compilation process with the concerned officials and conduct meetings wherever required based on Accrual Transaction Identification Framework (discussed below) • Identify the valuation methodology (considering IPSAS/IGFRS and Generally Accepted Accounting Principles)	• Identification of accrual accounting related heads • Preparation of Trial Balance
Preparation of Accrual AFS for 2008 -09 for each of the Two Pilot Offices Based on the data compiled, prepare Trial Balance (which forms the basis for all other components of Accrual AFS)	Preparation of Accrual Annual Financial Statements

Accrual Transaction Identification Framework

The identification of the transactions is based on Accrual Transaction Identification Framework. The framework guides in identification of all the possible transactions related to the pilot. The framework is illustrated in Exhibit 3 below:

Exhibit 3 - Accrual Transaction Identification Framework



3.2 District Tribal Welfare Office, Ranga Reddy District

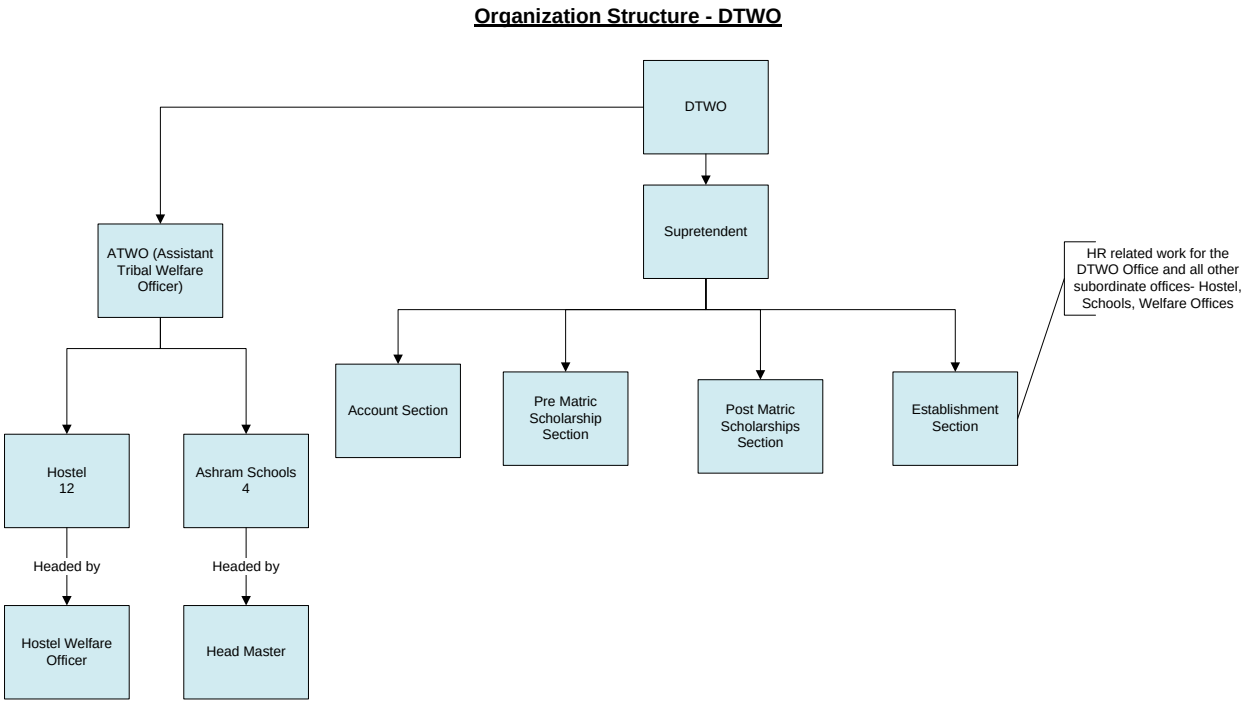
The District Tribal Welfare Office (DTWO), Ranga Reddy District is a Drawing and Disbursing Office (DDO) and functions under the Tribal Welfare Department. The pilot study is conducted in DTWO, Ranga Reddy District covering office of ATWO, HM, HWO, DTO and STO.

There are 23 DTWOs under the Department of Tribal Welfare in the State of AP. The overview of the structure of the Tribal Welfare Department, the accounting setup at the department level is covered in ***Appendix VI***.

Organisation Structure

DTWO, Ranga Reddy District is headed by the District Tribal Welfare Officer. There are 16 DDOs under DTWO, Ranga Reddy District. The organisation structure of DTWO, Ranga Reddy District is given in Exhibit 4 below:

Exhibit 4 - Organisation Structure of DTWO, Ranga Reddy District



Accounting Function

The Accounting function at the DTWO is headed by an Accountant who is also responsible for compilation of the monthly statement of expenditure, monitoring the budgets, reconciliation with the DDOs (under the DTWO) and with the CCO.

The budget amount is allocated to the DTWO by the CCO of the Department. The DTWO retains budget for their own office and further allocates the budget to the DDOs –Assistant Tribal Welfare Officer (ATWOs) and Head Masters (HM), under it. ATWOs release budget to Hostel Welfare Officers (HWO) also DDOs. The DDOs draw their funds through their attached DTO/ STO.

DTWO does not have any income. It only incurs expenditure. The capital expenditure, if any, for the DTWO is carried out by the Engineering Wing of the Department for which a direct budget is allocated by the CCO.

Accrual Accounting in DTWO

The first stage in preparation of the accrual AFS for DTWO involved identification of the transactions, classification into the accrual model Annual Financial Statement (AFS) Heads, recognition and their measurement.

Identification of Transactions

Based on discussions, the relevant records and other documents maintained and the information that are available were identified. This analysis enables identification of the information gaps for preparation of accrual AFS. The details of records maintained and their purpose is provided in the Table 6 below:

Table 6 - Details of Books and Records Maintained

S. No	Name of Document	Purpose	Information Available
1	Budget Proceedings from CCO	For allocation of budget by CCO to the DTWO	Budget for the year
2	Statement of Releases and Expenditure	Monthly Summary of releases and expenditure by Hostels/Schools	Head-wise details of monthly and year-to-date disbursements
3	Budget Control Register	Monitoring of Budget	Budget classified by various heads and its utilisation
4	Bill for Payment	To record the bill payable details for submission to treasury for payment	The bill payable and the payments made
5	Treasury Bill Register	To record the bills submitted to the treasury and the payments/rejections by the treasury	The details of bills submitted for payment
6	Stock Register	To record the receipt and issue of consumables (inventories)	The stock quantity of materials available as on any date
7	Cheque Issue Register	To record the cheques issued by the treasury	The details of actual payments made
8	Payment Proceedings	Authorisation by the DTWO for making payment for the claims made by the vendors. It forms part of the docket sent to treasury for making payment	Authorisation document for payment
9	Pay Bill	Maintained for employee emoluments	Details of salaries, recoveries from salaries, etc.
10	Cash Book	To record receipts and disbursements	All receipts and disbursements made
11	Service Book	Records the movements and other details of the employee from the date of joining	Age, Date of joining, retirement
12	Budget Distribution Proceedings	Budget allocation to ATWO/ Hostels / Schools	Allocation of budget to the DDOs
13	Monthly Statement Summary	Compilation of total expenditure of DTWO, Hostels, Schools	Head wise expenditure incurred by the DDOs
14	Reconciliation Statement with DTO	To match the payments recorded by the DTO including the account heads.	Expenditure, if any not accounted by the DTWO

The perusal of records and discussions with officials led to identification of transactions. For the purpose of analysis, the transactions identified are further grouped based on the source

of transaction. The Table 7 below contains the Identification and Classification of transactions:

Table 7 - Details of Books and Records Maintained

S. No.	Transactions Identified	Nature of Transaction (Asset / Liability/ Income / Expense)	Account Group Classification as per Accrual AFS
A. Receipts and Disbursements of DTWO			
1	Salary (including pay, allowance, DA and HRA)	Expense	Wages, salaries and employee benefits
2	Medical Reimbursement	Expense	Wages, salaries and employee benefits
3	Encashment of Earned leave	Expense	Wages, salaries and employee benefits
4	Leave Travel Concession	Expense	Wages, salaries and employee benefits
5	Wages	Expense	Wages, salaries and employee benefits
6	Travel Allowance	Expense	Other Expenditure
7	Service postage, Telegram and Telephone Charges	Expense	Other Expenditure
8	Other Office Expenses	Expense	Other Expenditure
9	Water and Electricity charges	Expense	Other Expenditure
10	Hiring of private of vehicles	Expense	Other Expenditure
11	Rents. Rates and Taxes	Expense	Other Expenditure
12	Material and Supplies	Expense	Supplies and consumables used
13	Cost of Ration/Diet charges	Expense	Supplies and consumables used
14	Maintenance	Expense	Other Expenditure
15	Other Payments	Expense	Other Expenditure
16	Other Contractual Services	Expense	Other Expenditure
17	Grants in aid	Expense	Grants and other transfer payments
18	Other Expenditure	Expense	Other Expenditure
19	Motor vehicles	Expense	Other Expenditure
20	Post Matriculation Scholarships	Expense	Grants and other transfer payments
21	Scholarships and Stipends	Expense	Grants and other transfer payments

S. No.	Transactions Identified	Nature of Transaction (Asset / Liability/ Income / Expense)	Account Group Classification as per Accrual AFS
22	Promotion of Inter caste marriages	Expense	Other Expenditure
23	Book Bank (For students)	Expense	Other Expenditure
B. Liabilities / Assets Emanating from Receipts and Disbursements made by DTWO			
24	Payables	Liability	Financial Liabilities
25	Loans and Advances to Government Servants	Asset	Financial Assets
26	Inventories	Asset	Inventories
C. Resources / Facilities used by DTWO which were paid for by others			
27	Building Maintenance incurred by Engineering wing on behalf of the DTWO	Expenditure	Other Expenditure
28	Property Plant and Equipment	Asset	Property Plant and Equipment
	Land		
	Building		
	Office Equipment		
	Furniture and Fixtures		
D. Liabilities related to DTWO, Ranga Reddy relating to Transactions at State Level			
29	State Contribution to Pension - for employees joined after Sep 1, 2004	Expense	Wages, salaries and employee benefits
30	State Contribution to Pension Fund (for employees joined after Sep 1, 2004) not remitted	Liability	Financial Liabilities
31	Employee Benefits	Liability	Employee Benefits - Retirement
	Pension		
	Gratuity		

Information for items 24, 26, 28 were not readily available from the records. To facilitate collation of information in respect of these items, separate formats were designed in respect of the following Heads:

a. Property Plant and Equipment
b. Payables (Sundry Creditors)
c. Inventories (Cost and Value)

The formats used are given in ***Appendix VII***.

Recognition and Measurement of Identified Transactions

Recognition and measurement of transaction in the context of the pilot study refers to the recording and its valuation in trial balance taking cognizance of the identified transaction for the purpose of preparation of accrual AFS. The recognition and measurement criteria are primarily based on IPSAS/IGFRS, wherever relevant and applicable. In other cases,

generally accepted accounting principles have been considered for recognition of the transaction. The broad recognition and identification criteria are given in Table 8 below:

Table 8 - Recognition and Measurement of Identified Transactions

Account Group Classification as per Accrual AFS	Recognition Criteria	Measurement Basis (Valuation Methodology)	Remarks
Expense			
Wages, salaries and employee benefits	• Salaries and other employee related benefits are recorded on accrual basis	• From the pay bill and other relevant records	
Grants and other transfer payments	• On commitment of grants.	• Amount actually paid • Value of grants committed	Grants include the scholarship and stipend paid by the DTWO.
Supplies and consumables used	• Issue of consumables for consumption	• Actual cost of materials consumed	
Other Expenditure	• Decrease in future economic benefits related to a decrease in an asset or an increase of a liability has arisen that is probable and can be measured reliably.	• Actual disbursements during the year • Value of ascertainable obligations as on March 31, 2009	
Asset			
Property Plant and Equipment	• It is probable that future economic benefits or service potential associated with the item will flow to the entity; and • The cost or fair value of the item can be measured reliably	• As per transitional provisions of IPSAS 17 / IGFRS - 2 • Fair value method adopted for first time recognition of property, plant and equipment.	Recognition and measurement of PPE based on the subjective judgment of the respective DDO.
Inventories	• Identification of the consumables held for consumption • Title to the goods have passed on to the DDO	• Cost of purchase	
Financial Assets	• Legal enforceability of the claim as evidenced from the records	• The value of the financial assets (on historical cost basis)	Includes receivables, loans and

Account Group Classification as per Accrual AFS	Recognition Criteria	Measurement Basis (Valuation Methodology)	Remarks
			advances and any other financial assets
Liabilities			
Financial Liabilities	• Obligation to pay as evidenced from the records maintained	• The value of obligations as can be ascertained from the documents / records	Includes sundry creditors and other trade payable
Provision for expenses	• Present obligation (legal or constructive) as a result of a past event; • It is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; and • A reliable estimate can be made of the amount of the obligation.	• Any provision required as evidenced from the records	A provision is a liability of uncertain timing or amount.
Employee Benefits – Retirement	• For pension, the employees as differentiated by their level and the date of joining • For gratuity, the number of years of service • Leave encashment has been computed based on assumption	• Valued based on the commutation factor used for commutation of pension. • Gratuity is valued based on the current valuation methodology adopted for retiring employees • Leave encashment has been computed assuming 300 days of leave at the end of the service period of each employee	

Further, for the purpose of pilot study, it is assumed that the opening balance (of assets and liabilities) is the same as the closing balance. Hence, for accrual basis, the opening balance is assumed to have been paid /realised during the year. For e.g., The opening balance (amount) of telephone expenses remaining unpaid on March 31, 2009 is assumed to be the same as the closing balance and hence has been paid off during the year. Therefore, the amount disclosed as telephone expenses shown in statement of financial performance will match with the actual payments (in terms of value) with a corresponding liability for the expenses remaining unpaid.

Preparation of Accrual AFS[2]

Stage 1 - Preparation of Trial Balance

Trial balance was prepared based on the data obtained from a number of sources. Prior to preparation of trial balance, the data obtained were *processed* for accrual accounting related aspects. The Trial Balance as on March 31, 2009 is given ***in Annexure 1 to Appendix VIII***. The worksheets for the compilation are given in ***Annexure 2 to Appendix VIII***.

Since the Trial Balance has been prepared for the first time after including new heads of account, to tally the trial balance, the difference between the debit and credit side has been included under the head "Government Account". The Government Account is assumed to represent the accumulated surplus/deficit related to DTWO (that is matched by the assets created and the obligations).

The previous year information has not been provided as the study was for 2008-09.

Stage 2 – Analysis of applicability of the Accrual AFS to the DTWO

The conceptualised format of accrual AFS for State were analysed (at the schedule level) for its applicability to the DTWO. The statement of applicability of the AFS is given as ***Annexure 1 to Appendix IX***. The detailed schedules are given only for the applicable schedules.

Stage 3 – Preparation of Accrual AFS

The accrual AFS shall be filled in based on the Trial Balance. The following statements were prepared for DTWO, Ranga Reddy District.

a. Statement Financial Performance (***Annexure 2 to Appendix IX***)
b. Statement of Financial Position ***(Annexure 3 to Appendix IX)***
c. Statement of changes in Net Assets / Equity, ***(Annexure 4 to Appendix IX)***
d. Cash Flow Statement ***(Annexure 5 to Appendix IX)***
e. Notes to Accounts (including accounting policies) ***(Annexure 6 to Appendix IX)***
f. Schedules to the Statement of Financial Position and Financial Performance ***(Annexure 7 to Appendix IX)***
g. Statement of Comparison of Budget and Actual ***(Annexure 8 to Appendix IX)***

As this being the first year of preparation of accrual AFS, the cash flow statement and the statement of changes to new assets/equity have been prepared taking opening balance as Zero.

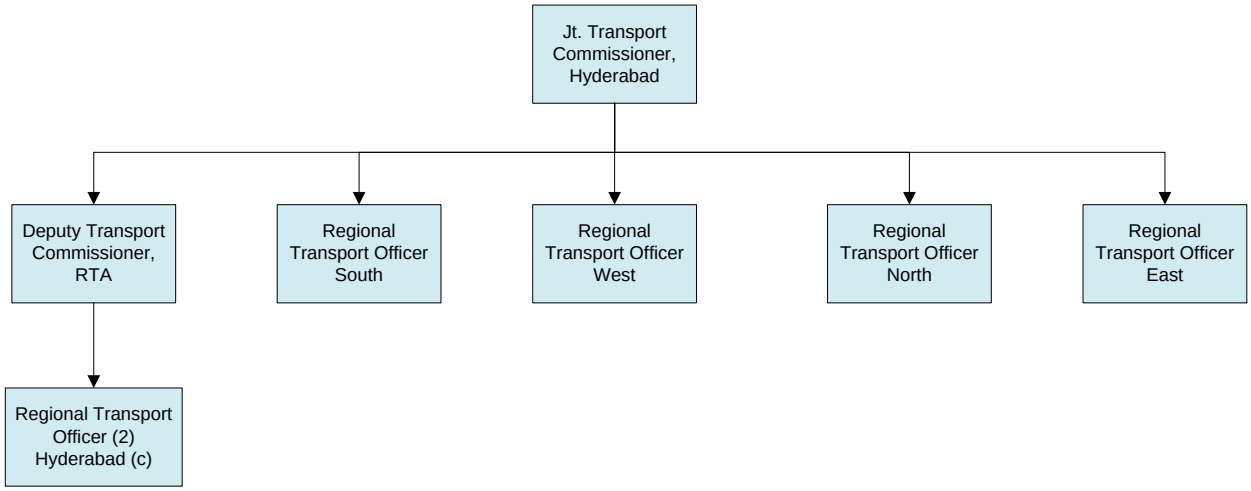
[2] The Accrual AFS is just an illustrative presentation of the figures available in the existing expenditure statement and other documents/records prepared on cash basis. These have not been verified independently in terms of their accounting treatment, accuracy, correctness, etc. The data contained in this statement should not be used as a basis for any decision or action.

3.3 Regional Transport Authority, Hyderabad

The Regional Transport Authority (RTA) functions under the Transport Department. The overview of the structure of the Transport Department, the accounting setup at the department level is covered in ***Appendix X***. The Joint Commissioner is the Head of RTA, Hyderabad. There are no DDOs under this RTA. The organisation structure of the RTA is given in Exhibit 5 below.

Exhibit 5 - Organisation Structure of RTA

Department of Transport



Accounting Function at RTA

The RTA is primarily a revenue oriented division. The majority of the transactions at the RTA consist of vehicle tax and other revenue. The Accounting Function is handled by Accounts Officer who is also the DDO. The primary functions of the Accounts officer include accounting for transactions, budgetary control, reconciliation with the Pay and Accounts Office, and with the Department. The methodology adopted for preparation of accrual AFS of RTA, Hyderabad is discussed below.

Identification of Transactions

The identification of the data sources for information relating to each of the four components of the identification framework is the first step in the process of transition. The first stage in the identification of the transactions was through discussions with the concerned officials. Based on the discussions, the relevant records and other documents maintained and the information they provide were identified. This analysis helped to identify the information gaps for preparation of accrual AFS. The details of records maintained and their purpose is captured in the Table 9 below:

Table 9 - Details of Books and Records Maintained

S. No	Name of Document	Purpose	Information Provided
1	Budget Proceedings from CCO	For allocation of budget by CCO to the DTWO	Budget for the year
2	Budget Control Register	Monitoring of Budget	Budget classified by various heads and its utilisation
3	Bill for Payment	To record the payable details for submission to treasury for payment	The payable and the payments made
4	Treasury Bill Register	To record the bills submitted to the treasury and the payments/rejections by the treasury	The details of bills submitted for payment
5	Pay Bill	Maintained for employee emoluments	Details of salaries, recoveries from salaries, etc.
6	Cash Book	To record receipts and disbursements	All receipts and disbursements made
7	Service Book	Records the movements and other details of the employee from the date of joining	Age, Date of joining
8	Reconciliation Statement with PAO	To match the payments recorded by the PAO including the account heads.	Expenditure of RTA and expenditure, if any not accounted by the RTA
9	Head-wise receipts during the year	The receipts of RTA classified by nature of receipt.	The actual receipts during the year
10	Annual Expenditure Summary	The summary of the expenditure of RTA, Hyderabad – as obtained from the AG's office	The detailed head wise listing of expenditure of RTA, Hyderabad
11	Statement of Fixed Assets as on December 31, 2008	Class-wise listing of Fixed assets	Details of Property, Plant of Equipment (without value)

The perusal of records and discussions with officials led to identification of transactions. For the purpose of analysis, the transactions identified are further grouped based on the source of transaction. The Table 10 below contains the Identification and Classification of transactions

Table 10 - Identification and Classification of Transactions

S. No.	Transactions Identified	Nature of Transaction (Asset / Liability/ Income / Expense)	Account Group Classification as per Accrual AFS
A. Receipts and Disbursements of RTA, Hyderabad			
1	Salary (including pay, allowance, DA and HRA)	Expense	Wages, salaries and employee benefits
2	Medical Reimbursement	Expense	Wages, salaries and employee benefits
3	Encashment of Earned Leave	Expense	Wages, salaries and employee benefits
4	Leave Travel Concession	Expense	Wages, salaries and employee benefits
5	Travelling Allowance	Expense	Other Expenditure
6	Service Postage, Telegram and Telephone Charges	Expense	Other Expenditure
7	Other Office Expenses	Expense	Other Expenditure
8	Water and Electricity Charges	Expense	Other Expenditure
9	Hiring of Private Vehicles	Expense	Other Expenditure
10	Rent rates and taxes	Expense	Other Expenditure
11	Pleaders Fees	Expense	Other Expenditure
12	Other Contractual Services	Expense	Other Expenditure
13	Other Grants-in-aid	Expense	Grants and other transfer payments
14	Other Charges- Motor Vehicles	Expense	Other Expenditure
15	User Charges - Other Expenditure	Expense	Other Expenditure
16	Other Administrative Expenses	Expense	Other Expenditure
17	Quarterly Tax	Income	Taxes on Vehicles
18	Life Tax	Income	Taxes on Vehicles
19	Fees	Income	Fees, fines, penalties and licenses
20	User Charges	Income	Other Non-Tax Revenue
21	Detection	Income	Fees, fines, penalties and licenses
B. Liabilities / Assets emanating from receipts and disbursements made by RTA, Hyderabad			
22	Payables	Liability	Financial Liabilities
23	Loans and Advances to Government Servants	Asset	Financial Assets
24	Receivable from	Asset	Financial Assets

S. No.	Transactions Identified	Nature of Transaction (Asset / Liability/ Income / Expense)	Account Group Classification as per Accrual AFS
	Quarterly and Other Taxes		
25	Advance tax collected	Liability	Financial Liabilities
C. Resources / Facilities used by RTA which were paid for by others			
26	Property Plant and Equipment	Asset	Property Plant and Equipment
	Land		
	Building		
	Office Equipment		
	Furniture and Fixtures		
D. Liabilities related to RTA because of transactions at State Level			
27	Contribution to Pension - for employees joined after 2004	Expenditure	Wages, salaries and employee benefits
28	Government contribution to employees under defined contribution scheme not remitted	Liability	Financial Liabilities
29	Employee Benefits	Liability	Employee Benefits - Retirement
	Pension		
	Gratuity		

Information for Items 22, 23, 25 and 26 were not available. To collate information in respect of these items, separate forms were distributed for PPE, Payables, etc. The formats are provided in Appendix VII.

Recognition and Measurement of Identified Transactions

Recognition in the context of the pilot study refers to the recording in trial balance/taking cognizance of the identified transaction for the purpose of preparation of accrual AFS. The recognition criteria were primarily based on IPSAS/IGFRS, wherever relevant and applicable. In other cases, generally accepted accounting principles have been considered for recognition of the transaction.

The broad recognition and identification criteria are given in Table 11 below:

Table 11 - Recognition and Measurement of Identified Transactions

Account Group Classification as per Accrual AFS	Recognition Criteria	Measurement Basis (Valuation Methodology)	Remarks
Revenue Income			
Taxes on Vehicles	• Control over the revenue collected • Timing of recognition - based on actual collection of the revenue • Risks associated with collection of revenue	• Life tax actually collected during the year	• Seizure of vehicles for non payment of taxes have not been shown separately as the details are not available.
Fees, fines, penalties and licenses	• Recognised on actual realization	• Recognised on actual collection during the year	Currently included under detection.
Expense			
Wages, salaries and employee benefits	• Salaries and other employee related benefits are recorded on accrual basis	• From the pay bill and other relevant records	
Other Expenditure	• Decrease in future economic benefits related to a decrease in an asset or an increase of a liability has arisen that is probable and can be measured reliably.	• Actual disbursements during the year • Value of ascertainable obligations as on March 31, 2009	
Asset			
Property Plant and Equipment	• It is probable that future economic benefits or service potential associated with the item will flow to the entity; and • The cost or fair value of the item can be measured reliably	• As per transitional provisions of IPSAS 17 / IGFRS (AED 2) • Fair value method adopted for first time recognition of property, plant and equipment.	Recognition and measurement of PPE based on the subjective judgment of the respective DDO.
Financial Assets	• Legal enforceability of the claim as evidenced from the records	• The value of the financial assets (on historical cost basis)	Includes receivables, loans and advances and any other financial assets

Account Group Classification as per Accrual AFS	Recognition Criteria	Measurement Basis (Valuation Methodology)	Remarks
Liabilities			
Financial Liabilities	• Obligation to pay as evidenced from the records maintained	• The value of obligations as can be ascertained from the documents / records	Includes sundry creditors and other trade payable
Provision for expenses	• Present obligation (legal or constructive) as a result of a past event; • It is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; and • A reliable estimate can be made of the amount of the obligation.	• Any provision required as evidenced from the records	A provision is a liability of uncertain timing or amount.
Employee Benefits – Retirement	• For pension, the employees as differentiated by their level and the date of joining • For gratuity, the number of years of service • Leave encashment has been computed based on assumption	• Valued based on the commutation factor used for commutation of pension. • Gratuity is valued based on the current valuation methodology adopted for retiring employees • Leave encashment has been computed assuming 300 days of leave at the end of the service period of each employee	

Further, for the purpose of pilot study, it is assumed that the opening balance (of assets and liabilities) is the same as the closing balance. Hence, for accrual basis, the opening balance is assumed to have been paid /realised during the year. For e.g., The opening balance (amount) of telephone expenses remaining unpaid on March 31, 2009 is assumed to be the same as the closing balance and hence has been paid off during the year. Therefore, the amount disclosed as telephone expenses shown in statement of financial performance will match with the actual payments (in terms of value) with a corresponding liability for the expenses remaining unpaid.

Preparation of Accrual AFS[3]

Stage 1 - Preparation of Trial Balance

Trial balance was prepared based on the data obtained from various sources. Prior to preparation of trial balance, the data obtained were processed for accrual accounting related aspects. The Trial Balance as on March 31, 2009 is given ***in Annexure 1 to Appendix XI***. The worksheets for the compilation are given in ***Annexure 2 to Appendix XI***.

Since the Trial Balance has been prepared for the first time after including new heads of account, to tally the trial balance, the difference between the debit and credit side has been included under the head "Government Account". The Government Account is assumed to represent the accumulated surplus/deficit related to RTA (that is matched by the assets created and the obligations).

The previous year information has not been provided as the study was for 2008-09.

Stage 2 – Analysis of applicability of the Accrual AFS to the DTWO

The conceptualised format of accrual AFS for State were analysed (at the schedule level) for its applicability to the RTA. The statement of applicability of the AFS is given as ***Annexure 1 to Appendix XII***. The detailed schedules are given only for the applicable schedules.

Stage 3 – Preparation of Accrual AFS

The accrual AFS shall be filled in based on the Trial Balance. The following statements were prepared for RTA, Hyderabad District.

a. Statement Financial Performance (***Annexure 2 to Appendix XII***)
b. Statement of Financial Position ***(Annexure 3 to Appendix XII)***
c. Statement of changes in Net Assets / Equity, ***(Annexure 4 to Appendix XII)***
d. Cash Flow Statement ***(Annexure 5 to Appendix XII)***
e. Notes to Accounts (including accounting policies) ***(Annexure 6 to Appendix XII)***
f. Schedules to the Statement of Financial Position and Financial Performance ***(Annexure 7 to Appendix XII)***
g. Statement of Comparison of Budget and Actual ***(Annexure 8 to Appendix XII)***

As this being the first year of preparation of accrual AFS, the cash flow statement and the statement of changes to new assets/equity have been prepared taking opening balance as Zero.

[3] The Accrual AFS is just an illustrative presentation of the figures available in the existing expenditure statement and other documents/records prepared on cash basis. These have not been verified independently in terms of their accounting treatment, accuracy, correctness, etc. The data contained in this statement should not be used as a basis for any decision or action.

4. Key Learning from this Study

4.1 Learning on the existing system

Robust system of accounting: The financial statements of the State in the form of Finance Accounts and Appropriation accounts are prepared using a very robust system of compilation involving offices throughout the State e.g. District Treasury Offices in the State carry out primary compilation followed by secondary and final compilation at the office of Principal Accountant General. The implementation of accrual accounting shall need to take into account the existing accounting system.

Information Availability: The existing annual accounts of the State Government contain most of the information with respect to accrual accounting e.g. Capital, Public debt, Loans, etc. classification of the consolidated fund provides information on Expenditure heads (Capital Account), Public debt, Loans and Advances, etc. Similarly Part III: Public Account Debt provides information on Deposits, Advances and Remittances of the State which to a great extent meets the assets and liabilities information for accrual accounting.

However certain information is not available for the purposes of accrual accounting e.g. the revenue and expenses are accounted for purely on cash basis; the current assets information is available but the information to classify them into operational and non operational is not available; the total capital outlay available includes the information on various schemes and programmes but the type of assts in terms of land, building, plant and machinery, etc. are not available. The learning on these aspects at each stage of preparation of the model format of the accrual AFS, Filled in format of the Accrual AFS and accrual AFS for the pilot offices are discussed in each chapter also.

Misclassification in cash accounting: Some of the items in cash accounting are classified in a manner which is not in accordance with the Generally Accepted Accounting Principles e.g. Investments are included in Capital outlay. These items needed adjustments while filling in the Accrual AFS. Some of these aspects have been illustrated in this Report but there may be more such cases.

Budget focus: At present accounting in the State Government is budget based. The amount of disbursement is accounted for based on the budgets. On the other hand, the focus of accrual accounting is the occurrence of the transaction whether it is paid or not, and whether the same was budgeted or not. Transactions which have taken place but have not been budgeted and approved are booked separately.

Books and Records: The books and records currently maintained do not support the accrual accounting fully. The accrual accounting would require identification and recognition of the transactions at the time of incurrence.

AFS for the State and Departments: Most of the information/ schedules of the model accrual AFS for the state could not be filled at the pilot office level. Although, the State level AFS has been used to carry out pilot at department offices to understand the extent of

information available, to make the accrual AFS more informative and to facilitate decision making by the executive.

Classification Codes: The accounting codes follow a 16-18 digit sequence and try to capture information at various levels. However it is not desirable to include all levels of classification in the financial statement. The existing finance accounts contain information at several levels of classification making the document bulky.

4.2 Learning from the Pilot Study

The pilot study provided interesting lessons with respect to transition to accrual accounting. The lessons learned however are primarily from the preparation of accrual AFS for the two pilot divisions identified for the study. The following are overall key learning from the pilot study:

Information availability - The two pilots gave a contrasting picture in terms of maintenance of books and availability of information. While the basic information on the payments was not available at the RTA, the DTWO were able to provide information for the exercise with relative ease. A diagnostic study of the pilot in terms of information availability is required before deciding the approach for data collection. This will ensure that the possible gaps in availability of information are identified early.

Prioritise - The data collection process may turn out to be a time consuming process if the requirements are not prioritised. The scope of data collection efforts should be ring fenced clearly prior to commencing data collection exercise.

Maximum information should be obtained from the records and registers of recent years. It is important to ensure quick wins, early in the exercise, that will demonstrate that transition to accrual accounting is not difficult.

Involvement of all the key stakeholders – It is important to ensure involvement of all key stakeholders. This would enable faster compilation of information and would also ensure sensitisation in respect of accrual accounting.

Sensitisation of the Stakeholders on benefits of Accrual Accounting should be taken up as a continuous exercise.

4.3 Learning on some key accounting issues

The accounting system of the government has certain peculiarities which differentiates government accounting with private sector accounting. This emanates from the fact that the government creates facilities and resources for the general public and do not generally have commercial objective.

Some of the key accounting issues that need to be considered while adopting accrual system in the context of the State Government are discussed below. It may be noted that there is no one method to resolve these issues and different countries have adopted different solutions and even within a country there can be different solutions depending upon the level of government.

The boundary of government accounting: The issue is whether government's financial statements should include only those government budgetary units of which budgets are approved by the legislature and draw funds from the government system or also the units which are controlled by the government e.g. Public Sector undertakings, State Owned Enterprises, etc.

Approaches to the recognition and measurement of property, plant and equipment: The issues relating to identification, recognition, valuation methodology (which valuation to adopt current, historic or replacement cost) and frequency of valuation of transactions for inclusion in accrual accounts need to be addressed.

The issues relating to accounting treatment of some of the key items are provided in the table below.

Land	Whether land should be valued, if yes, at what rate, how to classify land for investment purposes and otherwise
Infrastructure Assets	Should infrastructure assets be capitalised and if so how should they be valued? Again, should there be a different treatment for the land (e.g. under roads), from the structures on that land? How often should infrastructure assets be revalued and on what basis, for example the basis of current replacement cost depreciated to reflect the condition of the network.
Heritage Assets	Should heritage assets be valued and if in principle not, should a distinction be drawn for those that are used for operational purposes. If to be valued then at what value - what should be the capitalised value of Salarjung Museum in Hyderabad, should it be valued at Re 1?
Natural resources such as mineral reserves and forests	Are these to be included in the accounts and if so on what basis are they to be valued?
Depreciation	How should decisions be made about asset lives; should these be a matter for the asset user or a common specified life should be decided? Should adjustments be made to depreciation schedules to reflect lack of maintenance or investment to prolong the asset life? How these should be reflected?
Deferred Revenue costs to be capitalized	Most of the programmes expenditure has long lasting benefits. Would the cost of these programmes be deferred over period of time?
Retirement Benefits Liabilities	How should civil service pension liabilities be treated and should there be a difference depending upon how the pension scheme is financed? For example should they be treated as a deferred liability or charged to a department's expenses in the year in which they arise based on accrual cost or actuarial cost? The employees are transferred and may not serve a department for the entire life? How to treat values of the pension liability? Similarly decision needs to be taken for liabilities in the nature of Gratuity, leave encashment, etc.
Capital Charging	What should be the capital of the department? Should

	departments be charged for the cost of capital employed, to include both fixed assets and working capital and if so at what rate?
Stocks	Should stock accounting be carried out for purchase, consumption, and closing stock? Should stock in the nature of rice, grain, dal in Hostels be recognized as consumption on purchase duly supported by quantitative records or they should be valued on each consumption and closing stock valued? What about the stores purchased for construction/ capital works? Which basis of valuation should be used? Should it be FIFO or average cost or some other basis?
Revenues arising from non-exchange transactions such as taxes	When should tax revenues be recognised (e.g. on assessment) and what basis of measurement should apply? How should tax concessions be treated i.e. as a reduction of income or as an expense? What should be the treatment of estimated cost of tax evasion? What about tax assessed and protested by assessee? Should provision for bad and doubtful receivable be created?
Provisions	What should be the circumstances under which provisions should be recognised? This would to a great extent depend upon the recognition of the recent tightening of the requirements about provisions contained in international accounting standards would make it more difficult for public bodies to 'hide' money for unexpected events or to 'smooth out' tax levels for electoral purposes. (This may also be a particular issue with guarantees.)
Payment of Grants	Policy should be framed for treatment of grants paid. Should commitment to pay be considered as a liability? Whether government grant to its own entities like societies should be treated as grant or as transfers? The point of crystallisation of commitment to pay, etc.?
Opening Balance Sheet	A format for reconciliation of the opening balance sheet for transition to accrual accounting to the existing system needs to be prepared.

4.4 Learning on key implementation issues

The key learning with respect to implementation of the accrual accounting system are as under:

Introduction of New Account Codes: There is a need for introduction of additional account codes for the accrual accounting.

IT Project-Seam less transition: The capturing of accrual information would require a robust IT system to facilitate seamless transition

Setting Accounting Standards: There is a need to lay down comprehensive Accounting Standards for Government accrual accounting. Also a decision needs to be taken whether the government should follow IPSAS or design separate IGFRS for each area.

HR Reorientation: The existing accounting staff is oriented towards the existing system of accounting. There is a need to provide adequate training and build capacity of the finance and accounts staff for switching over to accrual accounting.

Accounting Units: At present the accounting is carried out by the DDO and also by the Treasury offices. Since Treasury offices maintain complete accounting, the DDOs at times rely more on the treasury accounts. Some DDOs do not maintain their own books of account at all. Under the accrual accounting the DDOs will get identified as the primary accrual accounting units which would be required to maintain complete set of books and accounts on accrual basis. This would necessitate strengthening of accounting organisation at the DDO Level.

Creating an Enabling environment: There is a need to create awareness on accrual accounting to facilitate its acceptance across the various functional departments.

Cost benefit analysis: There are concerns on the benefits of accrual accounting and to what extent it would be useful in the government set up. Some of the benefits of accrual accounting are:

- Improved transparency
- Aid for financial management
- Improved stewardship of assets
- Compliance with International Standards
- International benchmarking and comparison
- Improved accounting of income, expense, assets and liabilities
- Recognition of fixed assets in books of accounts
- Better Internal controls and informed decision making
- Increased public and international confidence
- Provision of comprehensive financial / accounting information to different stakeholders to facilitate in their decision making.

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- Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971
- Government Accounting Rules, 1990
- Departmental Manual, Tribal Welfare Department
- Outcome Budget, Department of Tribal Welfare.

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Appendix I

Overview of existing system at State level

Appendix I: Overview of existing system at State level

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1	Organization Structure of A.G.-A.P.
2	Overall Organizational Units for Accounting of The State of AP
3	Structure of Treasury in the State of AP
4	Compilation Process of Finance Accounts of the State

Overview of Accounting System at State level

1. The Annual accounts of the State of AP comprise of:
    - Finance Accounts, and
    - Appropriation Accounts

2. Office of Principal Accountant General (Accounts and Entitlements) is responsible for compiling the civil accounts of Andhra Pradesh. The organization structure of the Office of Accountant General of Andhra Pradesh is given in ***Annexure 1***.

Accounting Units

3. The accounting units which carry out the accounting in the State of AP are:

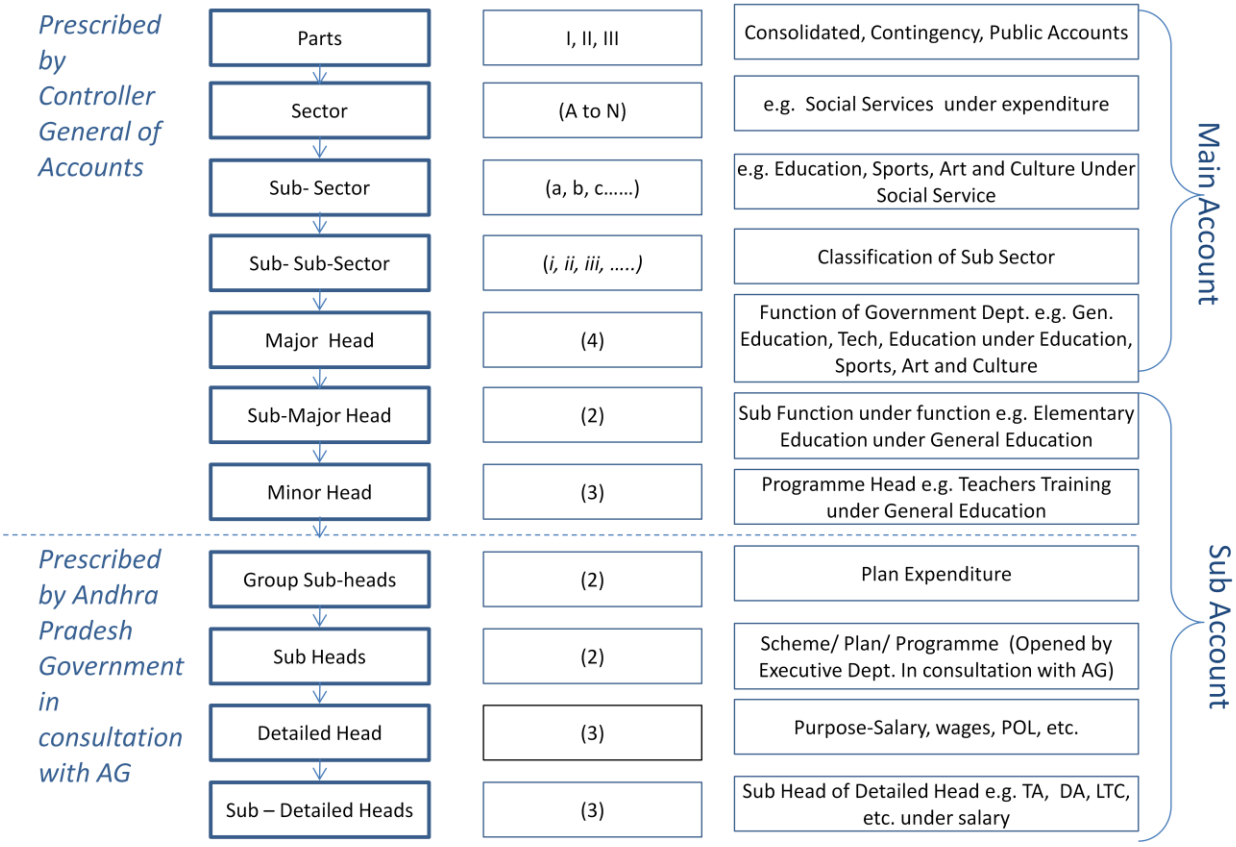
    - Drawing and Disbursing Offices (DDOs) - Accounting Units of the functional Departments of the State. They carry out accounting for income/ expenditure/ receipt and payment of their respective offices as per the budget allocated to them by the State as per the Demand of Grant.
    - District Treasury Offices (DTOs), Sub-Treasury Offices, Pay and Accounts offices- Cash Accounting Units of the State. They come under the Department of Treasury and Accounts/ Department of Pay and Accounts, Department of Finance and are mainly responsible for the cash accounting (receipt and disbursement) of the State. These are the Primary Compiling Units of the State i.e. the first level of compilation for the State.
    - Office of the Principal Accountant General (A&E) - Accounts Compilation Unit of the State. The AG office carries out the Secondary compilation based on the data and information received by it from the Primary compilation from the DTOs.

4. The interrelationship of the accounting units is provided in ***Annexure 2***.

Chart of Accounts

5. The transactions under the Government Accounts are booked using the classification codes followed by AG-AP. The exhibit given below shows the chart of accounts structure followed in AP.

Exhibit 2.1 -Chart of Accounts Structure



6. The above chart provides the category of the grouping, the digits of codes allotted to each category and the particulars of the codes. It is the combination of the codes from the Major Head to the Sub-detailed Heads that constitute the entire Account Code based on which the accounting transaction is recorded at all the accounting units of the State viz. DDOs, DTOs, AG office. For Plan outlays, the code is of 19 digits and for Non-plan outlays the code is of 17 digits.

7. In Andhra Pradesh, as against the general 15 digits code structure prescribed by Controller General of Accounts (CGA), Plan outlay has 19 digits and a Non- Plan outlay has 17 digits. The additional Group Sub-head of 2 digits is used to distinguish the Plan and Non-Plan expenditure. In addition, there is an additional 1 digit each in Detailed Head and Sub -detailed Heads to accommodate more heads of accounts.

8. The account codes upto Minor heads are prescribed by the CGA while the account classification thereafter is State specific and decided by the State of AP in consultation with AG-AP under the broad framework provided by CGA.

Accounting at DDOs

9. Each Department is headed by a Minister and supported by Principal Secretary/ Secretary. Each department has a Chief Controlling Officer (CCO) who is responsible for programs and schemes of the department, budget receipt, budget allocation and monitoring, compilation of accounts for the departments, reconciliation of the Departmental Accounts with the AG, etc. It receives the budget

allocation from Department of Finance and further allocates the budget to the Drawing and Disbursing Offices (DDOs). While sending the budgets to the DDOs, a copy is also sent to the District Treasury Offices (DTOs)/ Sub-District Offices (STOs). The DDOs retain budget for their office and allocates the budget to DDOs under it. There are some departments where there are more than one DDO.

10. Each DDO is linked to the DTO/STO for funds withdrawal, maintain accounts of the funds receipt and disbursement, reconcile the accounts on monthly basis with the DTO/STO, prepares monthly abstracts and submits to their controlling DDO/CCO. Therefore the DDO is an accounting unit of the Department.

11. The executive department of the government of AP from the accounting point of view can be categorized as Revenue Generating and Expenditure departments. Further classification is based on the Works/ Forest Departments and other Departments. The Works and Forest departments are linked to Pay and Accounts Offices (PAO) for disbursement while other departments are linked to DTOs.

Accounting at Treasury Offices

12. The treasury function rests with the Finance Department of the State. Each district has a District Treasury Offices (DTO) which functions under the overall administrative guidance and supervision of Directorate of Treasury and Accounts (DTA). There are Sub-District Offices (STO) (Taluka wise) under each DTO. The DTOs and the STOs are responsible for the receipt and disbursement of funds to the DDOs.

13. In addition to the treasury offices, the Pay and Accounts Offices (PAOs) under the Directorate of Pay Accounts (DPA) carry out the treasury functions for the Works and Forest Departments, the works component budget of other departments and the DDOs in the twin cities of Hyderabad and Secunderabad.

14. The DTOs/PAOs are the Primary Compiling Units of the State. The DTOs are computerized and they do the accounting of all the receipts and disbursements for their transactions with the DDOs including the STOs under it and send these to the AG office along with all the vouchers. The PAOs are not computerized and do manual voucher level compilation and send the hard copy to the AG office for State accounting. The DTO/STO/ PAO are the Cash Accounting Units of the State Government.

15. The organization structure of the Treasury Department is given in ***Appendix I-Annexure 3***.

Accounting at AG Office- Compilation Process

16. The AG office carries out the Secondary compilation after the Primary Compilation has been done by the respective DTO as described above. The AG office extracts the accounting data from the computerised system (IMPACT) of the DTOs and brings it directly to their own computerized system through DATA Software. The accounting at the DTOs is done using the code upto the sub-detailed head and accordingly the computerized system captures all the information for all the 19/17 digits. In addition, the AG also compares the computerized file with the hard copy received from DTOs. AG compilation thereafter is mainly based on the computerized record. In respect of the PAOs, AG does the compilation based on the hard copies (as these are not computerized).

17. The compilation process of the Finance Accounts is given in ***Appendix I-Annexure 4***.

Monthly Accounts

18. The AG compiles the information and prepares various monthly abstracts viz.

- Monthly Civil Account (upto major heads),

- Detailed Book: Monthly (separately for Plan and Non-Plan)- Sub-detailed heads classification for each DTO – it facilitate reconciliation of accounts with CCO,
- Grant Audit Register-Monthly- CCO wise- upto detailed heads – it facilitate reconciliation of accounts with CCO,
- Monthly Warning Slips to the concerned departments CCO where the budget variations are high etc.

Annual Finance and Appropriation Accounts

19. AG prepares Finance Accounts for each financial year from 1st April to 31st March. The Finance Accounts 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 debt and liabilities as worked out from the balances recorded in the accounts. The figures shown in these accounts are net, after taking into account the recoveries.

20. Finance accounts are prepared upto Minor Heads. In some cases the information is also provided at the detailed head e.g. Salary.

21. The main source of the Finance accounts are the monthly compilation carried out by AG. In addition, the AG also makes some transfer entries for the state level transactions e.g. Inter Governmental Transactions like pension paid by other States for retired employees of Government of AP, free travel passes facility provided by any Department for its employees (the charge is made by the facility provider department on the facility user Department), etc. These entries are made directly at the AG office. In addition, AG also carries out reconciliation of the Reserve Bank Deposit (RBD) Account with Reserve Bank of India (RBI), Nagpur. The reconciliation entries are also passed at the AG office including interest, if any.

22. The Appropriation accounts prepared on an annual basis are supplementary to the Finance Accounts and mainly covers the actual gross outlays against budget allocation (original, supplementary, Revised), the budget surrendered, etc. This account shows consolidated budget and its status. This document is more in the nature of management information reporting.

Reconciliation of Departmental Accounts with AG

23. After compilation, the State AG expects the CCO to visit the AG office and check the compiled accounts prepared by AG and reconcile. This is a monthly process. The CCO compares the accounts compiled by it with the Accounts prepared by the AG. In case of any discrepancies, the same is reconciled. The discrepancies may be on account of:

- Wrong classification of the accounting heads at STO/ DTO
- Entries posted by the AG after the compilation by the STO/ DTO
- Rectification of errors
- Change in budget at the DDO/CCO level through Budget Relaxation Government Order
- Any other errors.

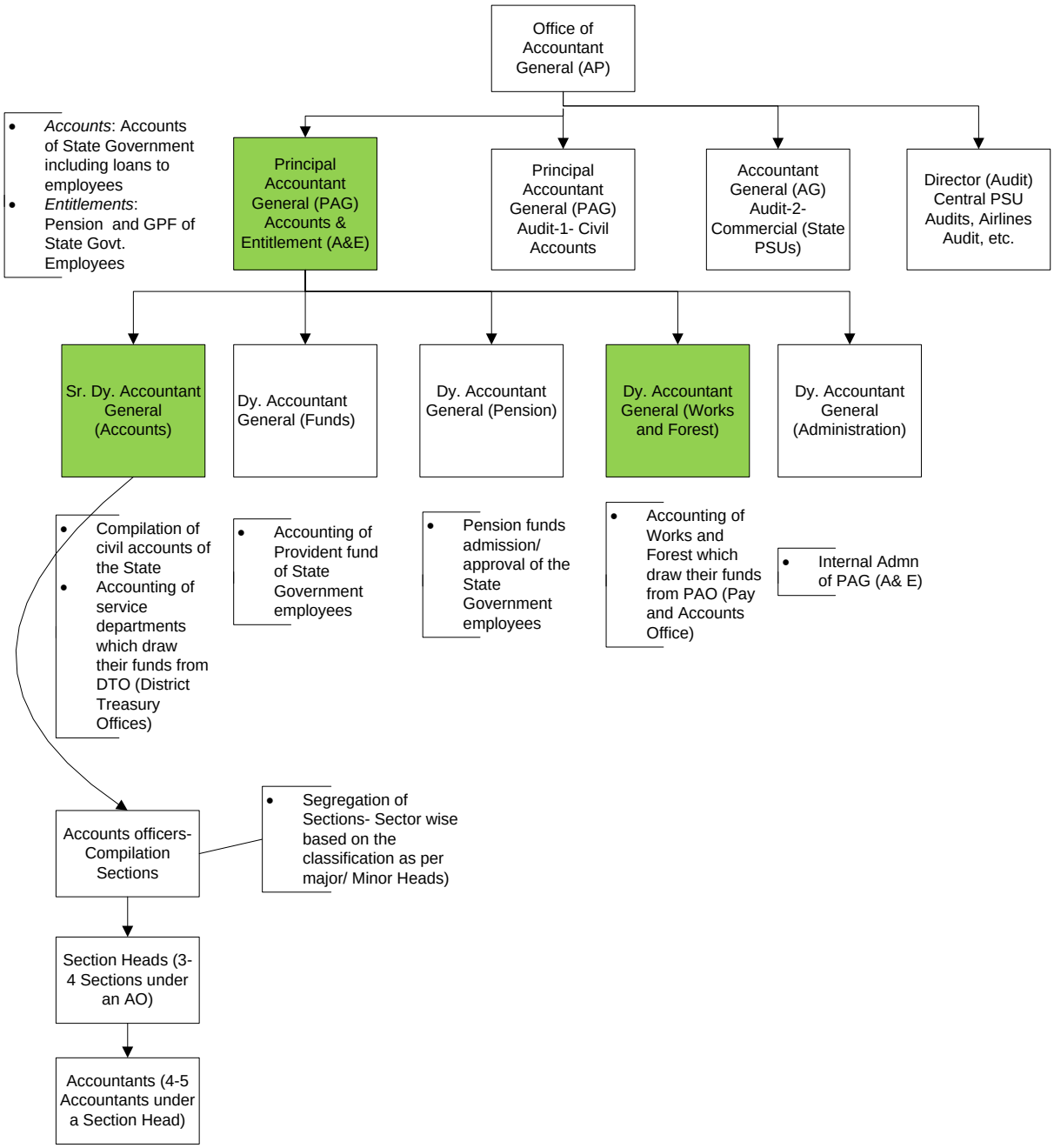
Timelines

24. *Yearly Accounts*: The AGs books of accounts are closed by June 30. Till that time Transfer Entries (TEs) are passed. Annual Accounts are prepared by August 31.

Monthly Accounts: The monthly accounts are closed by 25th of the next month and the detailed books are generally ready by 10th of the 2nd month end in the office of AG.

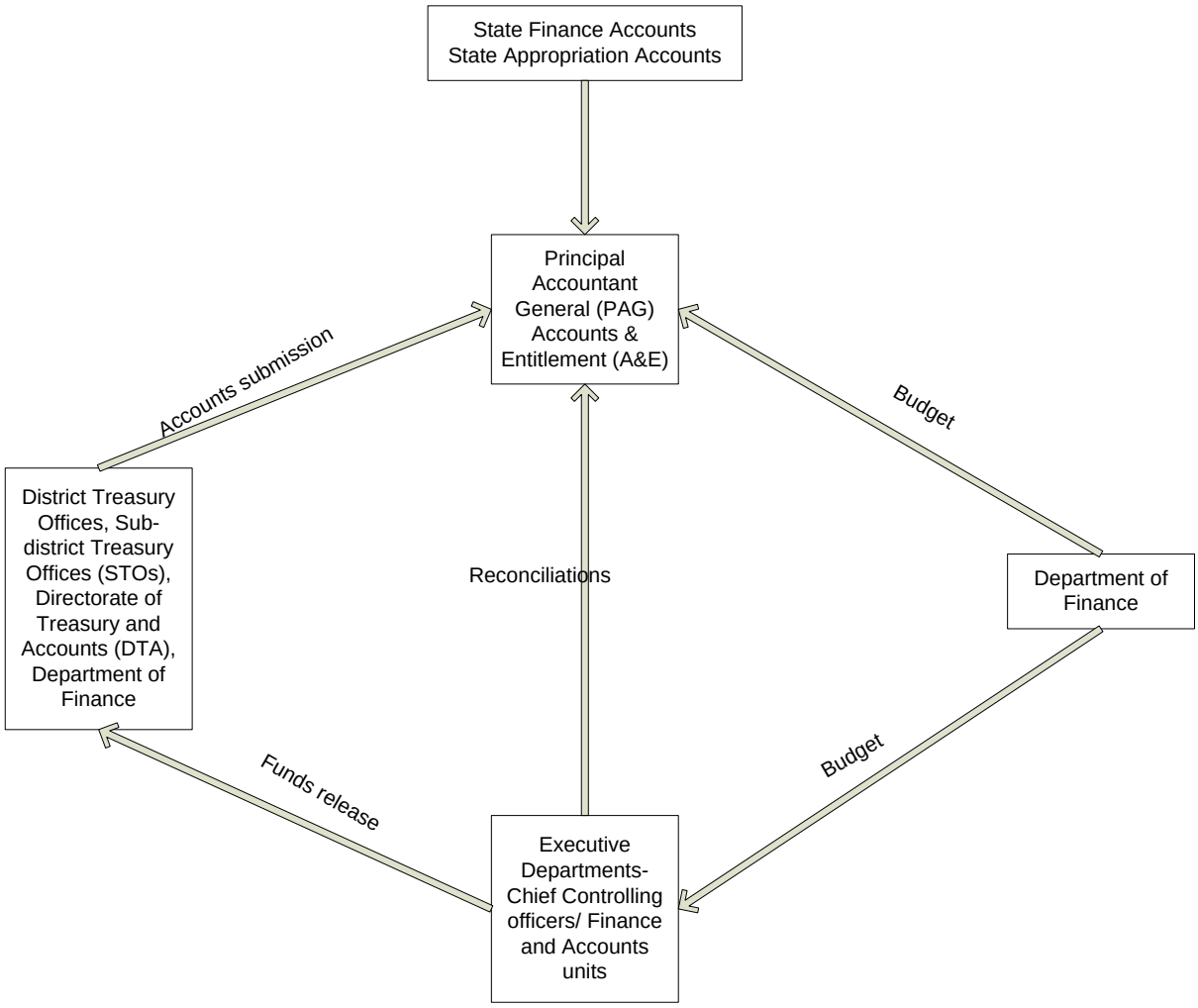
Annexure 1

Organization Structure of AG-AP



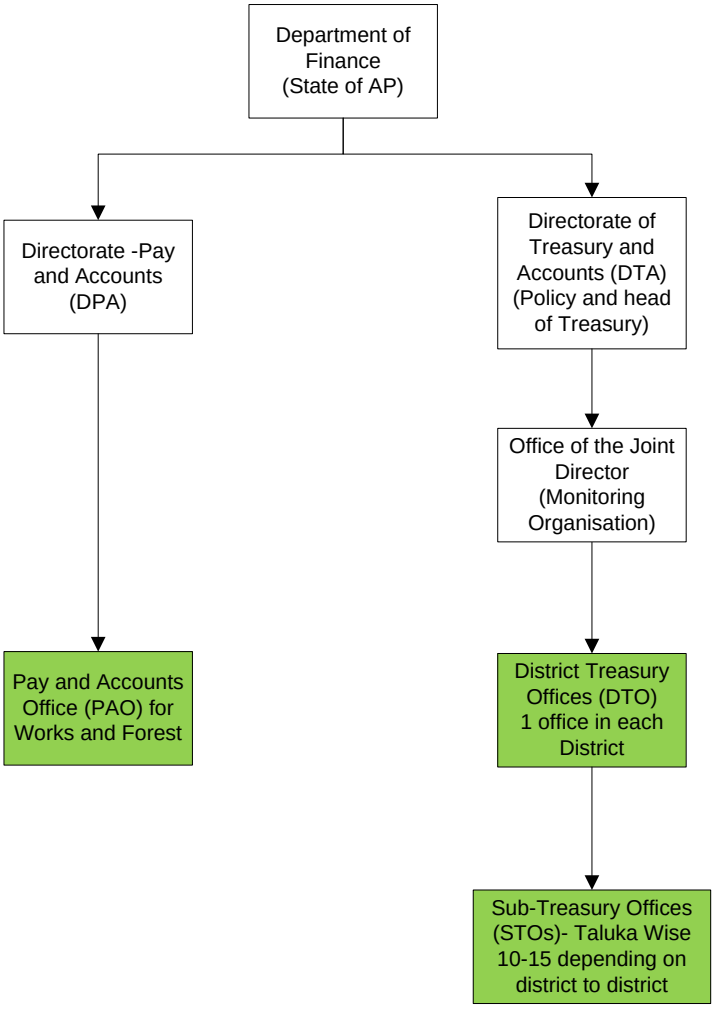
Annexure 2

Overall Organisational Units for Accounting of The State of AP



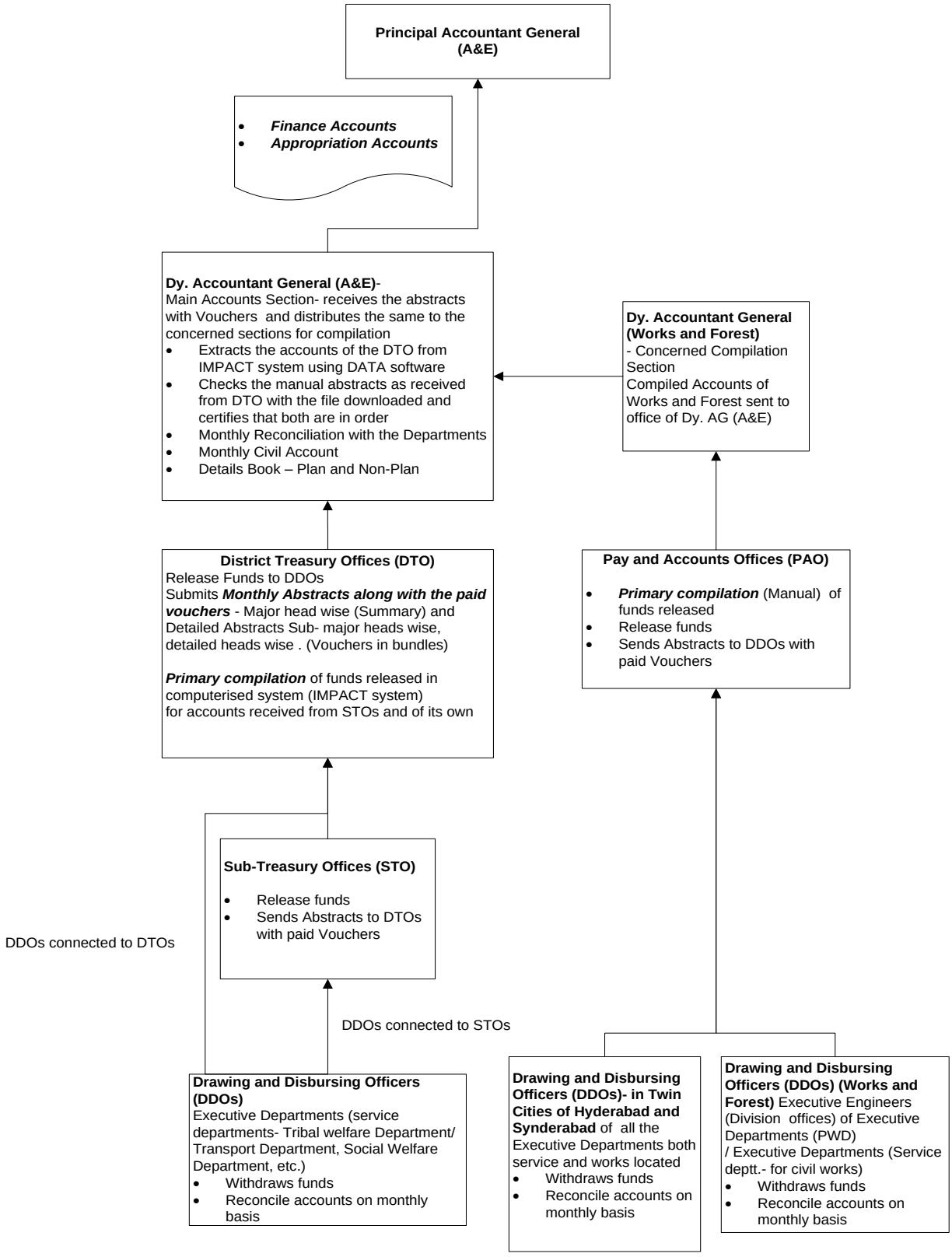
Annexure 3

Structure of Treasury Function



Annexure 4

Compilation Process of Annual Finance Accounts of AP



Appendix II

Study Analysis

Appendix II: Study Analysis

Annexure No.	Title
1	Statement Wise Analysis of the Existing Finance Accounts.
2	Analysis of AFS of Select Countries

Annexure 1

Statement Wise Analysis of Existing Finance Accounts																					
Statement No.	Statement Title/ Description	Account Description	Explanation	Nature of Transaction	Interlinkages with other Statement (No.)	Account Head Wise Information Availability										Type of Transaction			Nature		Notes to Accounts
						Sector	Sub sector	Sub Sub Sector	Major Head	Sub Major Head	Minor Head	Group Sub Head	Sub Head	Detailed Head	Sub detailed Head	Plan	Non Plan	Centrally Sponsored Schemes	Charged	Voted	
						(A -N)	(a, b..)	(*I, ii,..*)	xxxx	xx	xxx	xx	xx	xxx	xxx						
1	2	4	5	6	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	23
S1	**Summary of transactions**	**Description:** This statement provides details of cash receipts and disbursements during the year from consolidated fund, contingency fund and public account along with the opening and closing cash balance																			
		RECEIPTS																			
		(I) Consolidated Fund																			
		Receipt Heads (Revenue)			S11																
		(A) Tax revenue			S11	✓	✓		✓												
		(a) Taxes on income and expenditure		Income	S11	✓	✓		✓												
		(b) Taxes on property and capital transactions		Income	S11	✓	✓		✓												
		(c) Taxes on commodities and services		Income	S11	✓	✓		✓												
		(B) Non Tax Revenue				✓	✓		✓												
		(b) Interest Receipts, Dividends and Profits		Income	S11	✓	✓		✓												✓
		(c) Other Non - Tax revenue		Income	S11	✓	✓	✓	✓												
		(i) General Services		Income	S11	✓	✓	✓	✓												
		(ii) Social Services		Income	S11	✓	✓	✓	✓												
		(iii) Economic Services		Income	S11	✓	✓	✓	✓												
		(C) Grants in aid and contribution	This includes grants-in-aid by Central Government	Income	S11	✓			✓												
		Receipt Heads (Capital Account)																			
		Miscellaneous capital receipts		Income	S11				✓												
		(E) Public Debt	This includes loans raised and their repayment by Government such as Internal Debt, and Loans and Advances made and it's recovery by Government	Liability	S4, S16, S17	✓			✓												
		(F) Loans and Advances		Asset	S5	✓															
		(G) Interstate Settlement				✓			✓												
		(II) Contingency Fund		Liability	S8, S16				✓												
		(III) Public Account																			
		(I) Small Savings, Provident Funds, etc.		Liability	S16	✓	✓														
		(a) Small savings		Liability	S16	✓	✓														
		(b) Provident Fund	The monies received towards PF are not invested. Receipts and withdrawals from PF are charged to this account.	Liability	S16	✓	✓														
		(c) Other Accounts		Liability	S16	✓	✓														
		(J) Reserve Funds		Liability	S16	✓	✓														
		(a) Reserve Funds bearing interest	This includes "Depreciation/Renewal Reserve Fund" and "General and Other Reserve Fund"	Liability		✓	✓														

Statement No.	Statement Title/ Description	Account Description	Explanation	Nature of Transaction	Interlinkages with other Statement (No.)	Account Head Wise Information Availability										Type of Transaction			Nature		Notes to Accounts
						Sector	Sub sector	Sub Sub Sector	Major Head	Sub Major Head	Minor Head	Group Sub Head	Sub Head	Detailed Head	Sub detailed Head	Plan	Non Plan	Centrally Sponsored Schemes	Charged	Voted	
						(A -N)	(a, b..)	(*I, ii,..*)	xxxx	xx	xxx	xx	xx	xxx	xxx						
1	2	4	5	6	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	23
		(b) Reserve Funds not bearing interest	This includes the following	Liability	S16	✓	✓														
			Sinking Funds - Created for the purpose of redemption of loans. A corresponding investment account is also operated.																		
			Depreciation/Renewal Reserve Fund, Development and Welfare funds, General and other reserve funds: - Special purpose funds (earmarked funds). Some of them have corresponding investment.																		
		(K) Deposits and Advances		Liability		✓	✓														
		(a) Deposits bearing interest	Represents active deposits for which interest is being serviced such as Deposits of Local Fund, Deposits of Government Companies, Corporation etc.,	Liability	S16	✓	✓														
		(b) Deposits not bearing interest	Represrnts unclaimed deposits	Liability	S16	✓	✓														
		(c) Advances		Liability	S16	✓	✓														
		(L) Suspense and Miscellaneous				✓	✓														
		(b) Suspense Accounts				✓	✓														
		(c) Other Accounts	This includes Cheques and Bills, Departmental Balances, Permanent Cash Imprest, Cash Balance Investment Account, Security Deposits made by Government			✓	✓														
		(d) Accounts with government of foreign countries		Asset / Liability	S16	✓	✓														
		(e) Miscellaneous		Asset / Liability		✓	✓														
		(M) Remittances		Asset / Liability	S16	✓	✓														
		(a) Money orders and other remittances	Account heads primarily operated by public works and forests. The closing balance does not have a fixed nature (Dr/Cr) and depends on the transactions during the year	Asset / Liability		✓	✓														
		(b) Inter government adjustment accounts		Asset / Liability		✓	✓														
		Cash Balance - Opening Balance		Asset	S7	✓															

Statement No.	Statement Title/ Description	Account Description	Explanation	Nature of Transaction	Interlinkages with other Statement (No.)	Account Head Wise Information Availability										Type of Transaction			Nature		Notes to Accounts
						Sector	Sub sector	Sub Sub Sector	Major Head	Sub Major Head	Minor Head	Group Sub Head	Sub Head	Detailed Head	Sub detailed Head	Plan	Non Plan	Centrally Sponsored Schemes	Charged	Voted	
						(A -N)	(a, b..)	(*I, ii,..*)	xxxx	xx	xxx	xx	xx	xxx	xxx						
1	2	4	5	6	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	23
		DISBURSEMENTS																			
		(I) Consolidated Fund																			
		Expenditure Heads (Revenue Account)		Expenditure																	
		(A) General Services		Expenditure	S12	✓	✓		✓												
		(a) Organs of State		Expenditure	S12	✓	✓		✓												
		(b) Fiscal Services		Expenditure	S12	✓	✓	✓	✓												
		(ii) Collection of taxes in property and capital transactions		Expenditure	S12	✓	✓	✓	✓												
		(iii) Collection of taxes on commodities and services		Expenditure	S12	✓	✓	✓	✓												
		(iv) Other fiscal services		Expenditure	S12	✓	✓	✓	✓												
		(c) Interest payment and servicing of debt		Expenditure	S12	✓	✓		✓												
		(d) Administrative services		Expenditure	S12	✓	✓		✓												
		(e) Pension and miscellaneous general services		Expenditure	S12	✓	✓		✓												
		(B) Social Services		Expenditure	S12	✓	✓		✓												
		(a) Education, Sports, Art and Culture		Expenditure	S12	✓	✓		✓												
		(b) Health and Family Welfare		Expenditure	S12	✓	✓		✓												
		(c) Water Supply, Sanitation, Housing and Urban Development		Expenditure	S12	✓	✓		✓												
		(d) Information and Broadcasting		Expenditure	S12	✓	✓		✓												
		(e) Welfare of SC, ST and OBC		Expenditure	S12	✓	✓		✓												
		(f) Labour and Labour Welfare		Expenditure	S12	✓	✓		✓												
		(g) Social Welfare and Nutrition		Expenditure	S12	✓	✓		✓												
		(h) Others		Expenditure	S12	✓	✓		✓												
		(C) Economic Services		Expenditure	S12	✓	✓		✓												
		(a) Agriculture and allied activities		Expenditure	S12	✓	✓		✓												
		(b) Rural development		Expenditure	S12	✓	✓		✓												
		(d) Irrigation and flood control		Expenditure	S12	✓	✓		✓												
		(e) Energy		Expenditure	S12	✓	✓		✓												
		(f) Industry and minerals		Expenditure	S12	✓	✓		✓												
		(g) Transport		Expenditure	S12	✓	✓		✓												
		(i) Science, technology and environment		Expenditure	S12	✓	✓		✓												
		(j) General economic services		Expenditure	S12	✓	✓		✓												
		(D) Grants in aid and contribution		Expenditure	S12	✓			✓												
		Capital Public Debt, Loan etc.																			
		Expenditure Heads (Capital Account)	The consolidated number from S2 is carried forward to S1. And further details are given in S17	Asset	S2																
		(E) Public Debt				✓			✓												
		Internal debt of State Government		Liability	S4, S16, S17	✓			✓												
		Loans and advances from Central Government		Liability	S4, S16, S17	✓			✓												
		(F) Loans and Advances		Asset	S5	✓															
		(G) Inter-State Settlement				✓			✓												

Statement No.	Statement Title/ Description	Account Description	Explanation	Nature of Transaction	Interlinkages with other Statement (No.)	Account Head Wise Information Availability										Type of Transaction			Nature		Notes to Accounts
						Sector	Sub sector	Sub Sub Sector	Major Head	Sub Major Head	Minor Head	Group Sub Head	Sub Head	Detailed Head	Sub detailed Head	Plan	Non Plan	Centrally Sponsored Schemes	Charged	Voted	
						(A -N)	(a, b..)	(*I, ii,..*)	xxxx	xx	xxx	xx	xx	xxx	xxx						
1	2	4	5	6	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	23
		(H) Transfer to Contingency Fund	This represents the appropriation to the contingency fund (recoupement)	Liability	S16	✓			✓												
		(II) Contingency Fund		Equity		✓			✓												
		(III) Public Account																			
		(I) Small Savings, Provident Funds, etc.		Liability	S16	✓	✓														
		(a) Small Savings	This includes Investment of National Small Savings Fund			✓	✓														
		(b) Provident Fund				✓	✓														
		(c) Other Accounts	This includes Insurance and pension fund			✓	✓														
		(J) Reserve Funds				✓	✓														
		(a) Reserve Funds bearing interest				✓	✓														
		(b) Reserve Funds not bearing interest		Liability	S16	✓	✓														
		(K) Deposits and Advances		Liability	S16	✓	✓														
		(a) Deposits bearing interest		Liability	S16	✓	✓														
		(b) Deposits not bearing interest		Liability	S16	✓	✓														
		(c) Advances		Liability	S16	✓	✓														
		(L) Suspense and Miscellaneous		Asset / Liability	S16	✓	✓														
		(b) Suspense		Asset / Liability	S16	✓	✓														
		(c) Other Accounts		Asset / Liability	S16	✓	✓														
		(d) Accounts with Government of Foreign Countries	Explanation in revenue	Asset / Liability	S16	✓	✓														
		(e) Miscellaneous	Explanation in revenue	Asset / Liability	S16	✓	✓														
		(M) Remittances		Liability	S16	✓	✓														
		(a) Money orders and other remittances		Asset / Liability	S16	✓	✓														
		(b) Inter Government Adjustment Accounts		Asset / Liability	S16	✓	✓														
		Cash Balance - Closing Balance		Asset	S7	✓															
S2	**Capital outlay outside the revenue account**	**Description :** This statement provides major head wise details of expenditure during the year, progressive total up to last year and progressive total upto current year for Capital Outlay																			

Statement No.	Statement Title/ Description	Account Description	Explanation	Nature of Transaction	Interlinkages with other Statement (No.)	Account Head Wise Information Availability										Type of Transaction			Nature		Notes to Accounts
						Sector	Sub sector	Sub Sub Sector	Major Head	Sub Major Head	Minor Head	Group Sub Head	Sub Head	Detailed Head	Sub detailed Head	Plan	Non Plan	Centrally Sponsored Schemes	Charged	Voted	
						(A -N)	(a, b..)	(*I, ii,..*)	xxxx	xx	xxx	xx	xx	xxx	xxx						
1	2	4	5	6	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	23
		Capital Account of General Services	The capital outlay in S13 includes the cost of completed works, work in progress and the investments made. A3 has the details of the capital work in progress. The difference in the sum total of the two indicates a part of fixed assets (not segregated by class)	Asset	S12	✓			✓												✓
		Capital Account of Education, Sports, Art and Culture		Asset	S12	✓	✓		✓												✓
		Capital Account of Health and Family Welfare		Asset	S12	✓	✓		✓												✓
		Capital Account of Water Supply, Sanitation, Housing and Urban Development		Asset	S12	✓	✓		✓												✓
		Capital Account of Information and Broadcasting		Asset	S12	✓	✓		✓												✓
		Capital Account of Welfare of SC, ST and OBC		Asset	S12	✓	✓		✓												✓
		Capital Account of Social Welfare and Nutrition		Asset	S12	✓	✓		✓												✓
		Capital Account of Other Social Services		Asset	S12	✓	✓		✓												✓
		Capital Account of Economic Services		Asset	S12	✓	✓		✓												✓
		Capital Account of Agriculture and allied activities		Asset	S12	✓	✓		✓												✓
		Capital Account of Rural Development		Asset	S12	✓	✓		✓												✓
		Capital Account of Irrigation and Flood Control		Asset	S12	✓	✓		✓												✓
		Capital Account of Energy		Asset	S12	✓	✓		✓												✓
		Capital Account of Industry and minerals		Asset	S12	✓	✓		✓												✓
		Capital Account of Transport		Asset	S12	✓	✓		✓												✓
		Capital Account of General economic services		Asset	S12	✓	✓		✓												✓
S3	**Financial results of irrigation works**	No information		No information	No information																
S4	**Debt position**	**Description:** This statement provides opening balance, receipt during the year, repayment during the yea r and closing balance of borrowings.		Liability	S16																
		(I) Statement of Borrowings																			

Statement No.	Statement Title/ Description	Account Description	Explanation	Nature of Transaction	Interlinkages with other Statement (No.)	Account Head Wise Information Availability										Type of Transaction			Nature		Notes to Accounts
						Sector	Sub sector	Sub Sub Sector	Major Head	Sub Major Head	Minor Head	Group Sub Head	Sub Head	Detailed Head	Sub detailed Head	Plan	Non Plan	Centrally Sponsored Schemes	Charged	Voted	
						(A -N)	(a, b..)	(*I, ii,..*)	xxxx	xx	xxx	xx	xx	xxx	xxx						
1	2	4	5	6	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	23
		Nature of Debt					✓														
		Public Debt		Liability	S16		✓														
		Internal debt of the state government		Liability	S16		✓														
		Market loans		Liability	S16		✓														
		Other loans		Liability	S16		✓														
		Loans and advances from central government		Liability	S16		✓														
		Small savings, provident funds, etc.		Liability	S16		✓														
	Explanatory Note	Details of internal debt raised during the year																			
		Arrangement for amortization		Notes	S17																✓
	Sinking fund	Sinking fund																			
	Opening Balance																				
	Additions during the year																				
	Withdrawals during the year																				
	Closing Balance																				
	Loans from government of India																				
	Other loans																				
	Small savings, provident funds, etc.																				
		(II) Other Obligation																			
	Other Obligations	Interest bearing obligations		Notes	S17, S19																✓
	Nature of obligation	Depreciation reserve funds of Government commercial undertakings, etc.																			
	Opening Balance	Other obligations																			
	Receipts during the year	Non interest bearing obligations																			
	Repayments during the year	Deposits, other earmarked funds, etc.																			
	Closing Balance																				
	Net increase (+) or Decrease (-) during the year																				

Statement No.	Statement Title/ Description	Account Description	Explanation	Nature of Transaction	Interlinkages with other Statement (No.)	Account Head Wise Information Availability										Type of Transaction			Nature		Notes to Accounts
						Sector	Sub sector	Sub Sub Sector	Major Head	Sub Major Head	Minor Head	Group Sub Head	Sub Head	Detailed Head	Sub detailed Head	Plan	Non Plan	Centrally Sponsored Schemes	Charged	Voted	
						(A -N)	(a, b..)	(*I, ii,..*)	xxxx	xx	xxx	xx	xx	xxx	xxx						
1	2	4	5	6	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	23
		(III) Service of Debt																			
	Service debt	Gross debt and other obligations at the end of the year		Notes																	✓
	Interest on debt and other obligations	Interest paid by Government																			
	Previous year	on public debt and unfunded debt																			
	Current Year	on reserve funds																			
	Net increase /Decrease	Total (i)																			
		ii. Deduct																			
		Interest realized on loans and advances given by government																			
		Interest realized on investment of cash balance																			
		iii.Net amount of interest Charged																			
		Percentage of gross interest																			
		a. Item (i) to total revenue receipts																			
		b. Item (iii) to total revenue receipts																			
S5	**Loans and advances by State Government**																				
	(i) Statement of Loans and Advances	**Description:** This statement provides sector wised and sub sector wise details of opening balance, amount paid during the year, amount repaid during the year, closing balance and net increase/ decrease in the loans and advances given by State Government																			
		Classification of Loans & Advances - by Sector		Asset	S18	✓	✓														
				Asset	S18	✓	✓														
		General Services		Asset	S18	✓	✓														
		Social Services		Asset	S18	✓	✓														
		Economic Services		Asset	S18	✓	✓														
		Loans to Government Servants																			
		Loans for Miscellaneous Purposes																			
	ii. Recoveries in arrears	**Description:** This statement provides details of recoveries in arrears for loans and advances given by State Government	To be analyzed for creation of provision for bad & doubtful debts based on ageing and if Proven for bad & doubtful advances Notes to Accounts																		

Statement No.	Statement Title/ Description	Account Description	Explanation	Nature of Transaction	Interlinkages with other Statement (No.)	Account Head Wise Information Availability										Type of Transaction			Nature		Notes to Accounts
						Sector	Sub sector	Sub Sub Sector	Major Head	Sub Major Head	Minor Head	Group Sub Head	Sub Head	Detailed Head	Sub detailed Head	Plan	Non Plan	Centrally Sponsored Schemes	Charged	Voted	
						(A -N)	(a, b..)	(*I, ii,..*)	xxxx	xx	xxx	xx	xx	xxx	xxx						
1	2	4	5	6	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	23
S6	**Guarantees given by the government of AP in respect of loans, etc. raised by statutory corporations, government companies, local bodies and other institutions**	**Description:** This statement provides a summary statement and a detailed statement of guarantee given by State Government.	Guarantee commission paid/due from the institutions are captured in the stmt.	Contingent Liability																	
		Maximum amount guaranteed (principal only)																			
		Sums guaranteed and outstanding (principal and interest)																			
S7	**Cash balances and investment of cash balances**	**Description:** This statement provides opening and closing balance of cash and investment of cash																			
		General Cash Balances	Subset of S1 Balance to be maintained with RBI and the cash balance investment accounts																		
		Cash in treasuries		Asset	S1																
		Deposits with reserve bank		Asset	S1																
		Deposits with other banks		Asset	S1																
		Remittances in transit		Asset	S1																
		Investment held in cash balance investment account (maj head 8673)		Asset	S16																
		Other Cash Balances and investments																			
		Departmental Cash Balances - Civil - Cash with departmental officers		Asset	S16																

Statement No.	Statement Title/ Description	Account Description	Explanation	Nature of Transaction	Interlinkages with other Statement (No.)	Account Head Wise Information Availability										Type of Transaction			Nature		Notes to Accounts
						Sector	Sub sector	Sub Sub Sector	Major Head	Sub Major Head	Minor Head	Group Sub Head	Sub Head	Detailed Head	Sub detailed Head	Plan	Non Plan	Centrally Sponsored Schemes	Charged	Voted	
						(A -N)	(a, b..)	(*I, ii,..*)	xxxx	xx	xxx	xx	xx	xxx	xxx						
1	2	4	5	6	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	23
		Permanent Cash imprest - Civil - Permanent advances with department officers for contingent expenditure		Asset	S16																
		Investment out of earmarked funds		Asset	S16, S19																
S8	**Summary of balances under consolidated, fund, contingency**	Represents the closing balance of consolidated fund, contingency fund and public account. The opening balance of consolidated fund appears only in S8.																			
		Consolidated fund	The balances will represent the equity	Equity	S16																
		Contingency fund		Equity	S16																
		Public account			S16																
	Explanatory Notes																				
	Annex A		Statement of Receipt under MH 800																		
	Annex B		Statement of Expenditure under MH 800																		
S9	**Statement of revenue and expenditure expressed as a percentage of total revenue or expenditure**	**Description:** This statement provides revenue details for the year along with analysis of % of total revenue and % of total expenditure	*MIS* *The similar revenue details are already provided in S1*																		
S10	**Statement showing distribution between charged and voted**	This statement covers summary under three heads i.e. Expenditure Revenue Account, Expenditure Capital Account and , Disbursement under public debts and Loan and advances		Information	S12	.															
S11	**Detailed account of revenue receipts**	**Description:** This statement provides the breakup of revenue and capital receipts for the year upto minor head level.	Subset of S1	Income	S1	✓	✓	✓	✓	✓	✓										

Statement No.	Statement Title/ Description	Account Description	Explanation	Nature of Transaction	Interlinkages with other Statement (No.)	Account Head Wise Information Availability										Type of Transaction			Nature		Notes to Accounts
						Sector	Sub sector	Sub Sub Sector	Major Head	Sub Major Head	Minor Head	Group Sub Head	Sub Head	Detailed Head	Sub detailed Head	Plan	Non Plan	Centrally Sponsored Schemes	Charged	Voted	
						(A -N)	(a, b..)	(*I, ii,..*)	xxxx	xx	xxx	xx	xx	xxx	xxx						
1	2	4	5	6	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	23
S12	**Detailed account of expenditure by minor heads**	**Description:** This statement provides breakup of revenue expenditure upto minor head and breakup of capital expenditure upto major head.		Expense	S1,S13	✓	✓	✓	✓	✓	✓					✓	✓	✓	✓	✓	
		The statement also classifies expenditure under Voted/ Charged and Plan/ Non Plan/ Centrally Sponsored Scheme Head																			
S13	**Detailed statement of capital expenditure during and to end of year**	**Description:** This statement provides details of capital expenditure during the year under plan, non plan and centrally sponsored schemes upto minor head level. This also provides cumulative total of expenditure upto the year.	Breakup of capital expenditure upto minor heads	Asset	S12	✓	✓		✓	✓	✓					✓	✓	✓	✓	✓	
S14	**Details of investments of governments in statutory corporations, government companies, joint stock, companies, cooperative banks and societies etc. to the end of year**	**Description:** This statement provides details of investment of governments covering year of investment, type of shares, no of share and % of government stake in total equity, face value of investment, total amount invested and dividend/ interest for the year.																			
S15	**Statement showing capital and other expenditure (other than revenue account) to end of year and the principal sources from which the Funds were provided for that Expenditure**	**Description:** This statement provides details of opening balance, transaction during the year and closing balance for net capital and other expenditure and mapping with the source of funds																			

Statement No.	Statement Title/ Description	Account Description	Explanation	Nature of Transaction	Interlinkages with other Statement (No.)	Account Head Wise Information Availability										Type of Transaction			Nature		Notes to Accounts
						Sector	Sub sector	Sub Sub Sector	Major Head	Sub Major Head	Minor Head	Group Sub Head	Sub Head	Detailed Head	Sub detailed Head	Plan	Non Plan	Centrally Sponsored Schemes	Charged	Voted	
						(A -N)	(a, b..)	(*I, ii,..*)	xxxx	xx	xxx	xx	xx	xxx	xxx						
1	2	4	5	6	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	23
	Detailed statement of receipts, disbursements and balances under heads of accounts relating to debt, contingency fund and public accounts	**Description:** This statement provides details upto major head level of opening balance, receipt during the year, disbursements during the year and closing balance.																			
		Part I - Consolidated Fund																			
		Public Debt	Provides op. balance and closing of major heads of S1		S1, S17	✓	✓		✓	✓	✓										
		Loans and Advances	Subset of S5,S1 Loans and Advances given by State govt. to various bodies on recoverable basis on receipt side. In appendix S5 contains loans and advance in arrear. This is prepared by loan department of AG and sent to books and account of AG		S1,S5, S18	✓	✓		✓	✓	✓										
		Part II - Contingency Fund			S18	✓	✓		✓	✓	✓										
		Part III - Public Account																			
		Small Savings, Provident Fund, etc.			S18	✓	✓		✓	✓	✓										
		Reserve funds			S19	✓	✓		✓	✓	✓										
		Deposits and Advances				✓	✓		✓	✓	✓										
		Suspense and Miscellaneous				✓	✓		✓	✓	✓										
		Remittances				✓	✓		✓	✓	✓										
		Cash Balance																			

Statement No.	Statement Title/ Description	Account Description	Explanation	Nature of Transaction	Interlinkages with other Statement (No.)	Account Head Wise Information Availability										Type of Transaction			Nature		Notes to Accounts
						Sector	Sub sector	Sub Sub Sector	Major Head	Sub Major Head	Minor Head	Group Sub Head	Sub Head	Detailed Head	Sub detailed Head	Plan	Non Plan	Centrally Sponsored Schemes	Charged	Voted	
						(A -N)	(a, b..)	(*I, ii,..*)	xxxx	xx	xxx	xx	xx	xxx	xxx						
1	2	4	5	6	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	23
S17	**Detailed statement of debt and other interest bearing obligations of Government**	Provides summary of debt and other interest bearing obligations of Government covering when raised, opening balance, addition during the year, discharge during the year and closing balance.																			
		Public debt																			
		Internal Debt of State Government		Liability	S16	✓			✓	✓	✓										✓
		Loans and Advances from the central govt.		Liability	S16	✓			✓	✓	✓										
		Loans for centrally sponsored plan schemes		Liability		✓			✓	✓	✓										
		Small Savings, Provident funds, etc.				✓	✓		✓	✓	✓										
		Small Savings		Liability		✓	✓		✓	✓	✓										
		State Provident funds		Liability		✓	✓		✓	✓	✓										
		Other accounts		Liability		✓	✓		✓	✓	✓										
	Annexure to S17	**Description:** Contains details of two minor heads of internal debt of state govt. i.e., 101 & 109	Under internal debt of state Government			✓	✓		✓	✓	✓	✓	✓								
S18	**Statement of loans and advances by Government**	**Description:** Provides detailed statement of loans and advances of Government upto minor head level covering . opening balance, advance during the year, amount repaid during the year, closing balance and interest		Asset	S5	✓	✓		✓	✓	✓	✓	✓								✓
		Interest received and credited to revenue	`	Income		✓	✓		✓	✓	✓	✓	✓								
S19	**Statement showing details of earmarked balances**	**Description:** This statement provides details of earmarked funds.																			
		Sinking Fund			S4, S16				✓		✓										
		Other Funds	Amount appropriated not necessarily invested		S16				✓		✓										
		Depreciation/Renewal Reserve Funds (8115)			S16				✓		✓										
		General and Other Reserve Funds (8121)			S16				✓		✓										
		Depreciation/Renewal Reserve Funds (8226)			S16				✓		✓										

Statement No.	Statement Title/ Description	Account Description	Explanation	Nature of Transaction	Interlinkages with other Statement (No.)	Account Head Wise Information Availability										Type of Transaction			Nature		Notes to Accounts
						Sector	Sub sector	Sub Sub Sector	Major Head	Sub Major Head	Minor Head	Group Sub Head	Sub Head	Detailed Head	Sub detailed Head	Plan	Non Plan	Centrally Sponsored Schemes	Charged	Voted	
						(A -N)	(a, b..)	(*I, ii,..*)	xxxx	xx	xxx	xx	xx	xxx	xxx						
1	2	4	5	6	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	23
		Development and Welfare Funds			S16				✓		✓										
	Opening Balance	General and Other Reserve Funds(8235)			S16				✓		✓										
	Annexure 1 - Sinking Funds		For amortization of loans																		
			Transfer from revenue /capital account towards sinking fund for depreciation of loans for repayment of loans from LIC																		
	Annexure 2 - Investment Account (Amortization)	Sinking fund for open market loans																			
	Annexure 3 -																				
	I. Statement showing the amounts invested from out of sinking fund as on 31/03/09																				
	II. Statement showing the amounts invested from out of consolidated sinking fund as on 31.03.2009	Investments made prior to 2001-2002																			
	Name of the security	Investments made in 2001-2002																			
	Face value	Investments made in 2002-2003																			
		Investments made in 2003-2004																			
		Investments made in 2004-2005																			
		Investments made in 2005-2006																			
		Investments made in 2006-2007																			
		Investments made in 2007-2008																			
		Investments made in 2008-2009																			

Statement No.	Statement Title/ Description	Account Description	Explanation	Nature of Transaction	Interlinkages with other Statement (No.)	Account Head Wise Information Availability										Type of Transaction			Nature		Notes to Accounts
						Sector	Sub sector	Sub Sub Sector	Major Head	Sub Major Head	Minor Head	Group Sub Head	Sub Head	Detailed Head	Sub detailed Head	Plan	Non Plan	Centrally Sponsored Schemes	Charged	Voted	
						(A -N)	(a, b..)	(*I, ii,..*)	xxxx	xx	xxx	xx	xx	xxx	xxx						
1	2	4	5	6	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	23
A1	**Statement showing investments of govt. as at the end of 2006-07, 2007-08 and 2008-09 and the dividend/interest received there from during these years**	a. Statutory corporations		Information																	
		b. Government companies																			
		c. Joint stock companies																			
		d. Cooperative banks and societies																			
A2	**Statement showing items where acceptances of balance are**	The statement gives the head of account wise details of loans where acceptance of balance is pending including the year and the amt outstanding		Information																	
A3	**Statement of commitments - List of incomplete capital works**	Details of the capital commitments that also includes capital WIP			S2, S13																
A4	**Details of assets created out of grants in aid given to local bodies by the state government**	The statement is blank with a comment that info has not been received		Information																	
A5	**Expenditure on salaries organized by major**	This statement provides details upto minor head (for both revenue and capital expenditure). The capital expenditure appears to be the expenditure incurred towards creation of asset.		Expense		✓	✓		✓												

Statement No.	Statement Title/ Description	Account Description	Explanation	Nature of Transaction	Interlinkages with other Statement (No.)	Account Head Wise Information Availability										Type of Transaction			Nature		Notes to Accounts
						Sector	Sub sector	Sub Sub Sector	Major Head	Sub Major Head	Minor Head	Group Sub Head	Sub Head	Detailed Head	Sub detailed Head	Plan	Non Plan	Centrally Sponsored Schemes	Charged	Voted	
						(A -N)	(a, b..)	(*I, ii,..*)	xxxx	xx	xxx	xx	xx	xxx	xxx						
1	2	4	5	6	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	23
A6	**Expenditure on subsidies disbursed during the year**	This statement provides details by nature of expenditure i.e. plan/ non plan/ centrally sponsored scheme and voted / charged				✓	✓		✓	✓	✓										
A7	**Maturity profile of 6003-internal debt of the state government and 6004 - loans and advances from central government**	Provides year of maturity for all loans taken and booked under 6003 and 6004		Information																	
A8	**Changes in the financial assets of the Government of AP for the year**	This statement provides information on the changes (increase/decrease) over previous year for the following		Information																	
		Loans and advances																			
		Investments held in cash balance investment account																			
		Investment of Government in state corporation etc																			
		General cash balance																			
		Other cash balance and investment																			
A9	**Statement of Committed Liabilities of the State in Future**	No details provided under this statement stating that no information provided by the State Government																			
A10	**Statement on Implications for Major Policy Decisions during the year on new schemes proposed in the budget for future cash flows**	No details provided under this statement stating that no information provided by the State Government																			

Statement No.	Statement Title/ Description	Account Description	Explanation	Nature of Transaction	Interlinkages with other Statement (No.)	Account Head Wise Information Availability										Type of Transaction			Nature		Notes to Accounts
						Sector	Sub sector	Sub Sub Sector	Major Head	Sub Major Head	Minor Head	Group Sub Head	Sub Head	Detailed Head	Sub detailed Head	Plan	Non Plan	Centrally Sponsored Schemes	Charged	Voted	
						(A -N)	(a, b..)	(*I, ii,..*)	xxxx	xx	xxx	xx	xx	xxx	xxx						
1	2	4	5	6	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	23
A11	**Statement of Maintenance Expenditure of State**	This statement provides details of maintenance exp (major head to Object Head)							✓	✓	✓		✓	✓	✓						

Annexure 2

Analysis of AFS of Select Countries

Part I – General

Aspect	New Zealand	Australia	Canada	United Kingdom
Government Structure	Two Tier - National and Local	Three tier - National, State and Local	Three tier - National, State and Local	Two Tier – National and Local
Legislation governing preparation of annual financial statements	Public Finance Act, 1989	Government Financial Responsibility Act, 2000	Provincial Finance Act	Government Resources and Accounts Act, 2000
Levels at which Annual Financial Statements (AFS) are prepared and published	• National Government Level • Department Level (National Government) • Local Government Level (Cities)	• National Government • State Government • Department (National & State) • At Local Government	• National Government • State Government • Department (National & State) • Local Government	• National Government • Department • Local Government
Basis of Preparation of AFS	Accounting Standards approved by Accounting Standards Review Board.	In accordance with AASB 1049: Whole of Government and General Government Sector Financial Reporting.	In accordance with recommendations of Public Sector Accounting Board of Canadian Institute of Chartered Accountants	Government Financial Reporting Manual (FReM).
Standard for preparation of financial statements	NZ IAS 1 - Presentation of Financial Statements	AASB1049 - Whole of Government and General Government Sector Financial Reporting AASB 101 - Presentation of Financial Statements (department level)	No specific mention is made. The standards issued by CICA are not available in public domain.	Government Financial Reporting Manual

Aspect	New Zealand	Australia	Canada	United Kingdom
IPSAS compatibility	NZ IAS 1 is in line with IFRS / IPSAS	In line with IPSAS/IFRS	Not Available	In line with IFRS
Issuer	Accounting Standards Review Board	Australian Accounting Standards Board	Public Sector Accounting Standards Board of CICA	HM Treasury. The manual is prepared in consultation with Financial Reporting Advisory Board.
Components of financial statements - GAAP	• Statement of Financial Performance • Statement of Financial Position • Cash flow statement • Statements of changes in equity • Notes, comprising a summary of significant accounting policies and other explanatory information	• Balance sheet • Operating statement • Cash flow statement • Notes	• Consolidated statement of Financial Position • Consolidated Statement of Operations and Accumulated Deficits • Consolidated Statement of Changes in Net Direct Debt • Consolidated Statement of Cash Flow	• Statement of Parliamentary Supply • Operating cost statement • Balance Sheet • Consolidated cash flow statement • Consolidated statement of operating costs by departmental strategic objective

Aspect	New Zealand	Australia	Canada	United Kingdom
Components of financial statements - Non - GAAP	Treasury instructions require the following statements in addition to those prescribed under NZ IAS 1- • Statement of borrowings • Statement of unappropriated expenses and capital expenditure • Statement of emergency expenses and capital expenditure • Statement of trust money	Government Financial Responsibility Act, 2000 / Uniform Presentation Framework requires the following- • Operating revenue statement • Detailed general government expenses and purchases of non-financial assets by function, along with outcome information for the State's Loan Council Allocation. • Public ledger required under Financial Management Act, 2006		
Basic Disclosures	• Statute under which the statements are prepared • Whether, for the purposes of complying with Generally Accepted Accounting Practice in New Zealand (NZ GAAP), it is a profit oriented or public benefit	• Statute under which the statements are prepared • Whether they are in accordance with AASB 1049 • Compliance with Uniform presentation framework disclosure requirements	• Compliance with accounting standards which will act as the basis	• Compliance with Government Financial Reporting Manual and any departure from it • Accounting Policies

Aspect	New Zealand	Australia	Canada	United Kingdom
	entity • Statement that the financial statements have been prepared in accordance with NZ GAAP, together with a description of the financial reporting standards applied by the entity.			
Comparative data	• Previous year actual • Forecast (original and revised estimates)	• Previous year actual • Forecast • Variation from forecast	Previous year actual	Previous year actuals

Part II – Presentation of Financial Statements

Aspect	New Zealand	Australia	Canada	United Kingdom
General	• Name of the reporting entity • Whether the financial statement is of the department or a consolidated one • Date or period • Currency • Level of rounding used	• Name of the reporting entity • Whether the fin statement is of the department or a consolidated • Date or period • Currency • Level of rounding used	• Name of the reporting entity • Whether the fin statement is consolidate • Date or the period • Currency • Level of rounding used	• Name of the reporting entity • Whether the fin statement is consolidated • Date or the period • Currency • Level of rounding used
Elements of Financial Statements	• Assets • Liabilities • Equity (Tax payers funds) • Income • Expenses	• Assets • Liabilities • Net worth (Accumulated surplus) • Income • Expenses	• Financial Assets • Liabilities • Net Direct Debt • Non Financial Assets • Accumulated deficit • Income • Expenses by function / department	• Administration costs • Programme costs • Expenditure outside supply process • Assets • Liabilities • Taxpayer's equity • Expenses
Statement of Financial Position				
Assets		Broadly classified as financial and non-financial assets	Broadly classified as financial and non-financial assets	Disclosed on the face of balance sheet. The schedule includes cash in hand, office of Head Paymaster General and in Bank of England..
Cash and Cash Equivalents	Cash and cash equivalents include cash in hand, cash in transit, bank accounts and deposits with a maturity of no more than three	Disclosed as Cash and deposits - shown in the face of balance sheet	Disclosed as Cash and short term investments - shown in the face of balance sheet	Disclosed on the face of balance sheet. The schedule includes cash in hand, office of Head Paymaster General and in Bank of England

Aspect	New Zealand	Australia	Canada	United Kingdom
	months from date of acquisition. Shown in the face of balance sheet			
Receivables	Receivables represent the taxes, levies, fines and other trade receivables. Receivables are disclosed by type, by maturity (realised within one year and more than one year) and by source (state owned entities, from core crown and crown entities)	Receivables are disclosed at the gross less impairment adjustments. Ageing of receivables past due is disclosed in the schedule.	No schedule for receivables. Consolidated value disclosed.	Classified as those that fall due after one year (non-current) and those that fall due in next one year (current). The schedule includes analysis by type of debtor (receivable).
Marketable Securities, deposits, etc.	Marketable securities comprise bonds, commercial paper, debentures and similar tradable financial assets held by the Government for the purposes of realising capital gains or interest revenue. Disclosed by type, by maturity (realised within one year and more than one year) and by source (state owned entities, from core crown and crown entities)	Consolidated value disclosed in the face of the balance sheet. No separate schedule or classification	Included in investments	Included in financial assets on the face of balance sheet. The same are classified into Available for Sale, Loans and receivables, Derivative financial instruments further classified as current and non-current.

Aspect	New Zealand	Australia	Canada	United Kingdom
Investments in Shares	Disclosed by maturity (realised within one year and more than one year) and by source (state owned entities, from core crown and crown entities)	Consolidated value disclosed in the face of the balance sheet. No separate schedule or classification	Included in investments	Please refer above comment on financial assets.
Loans and Advances made	Disclosed by type (student loan, kiwibank mortgage, other advances) and by source (state owned entities, from core crown and crown entities)	Consolidated value disclosed in the face of the balance sheet. No separate schedule or classification	Consolidated value disclosed in the face of the balance sheet. No separate schedule or classification	Please refer above comment on financial assets
Inventory	Disclosed by type (inventories held for sale, military inventories, other consumables), by maturity and by source (state owned entities, from core crown and crown entities)	Classified as Land inventories and others. Shown in the face of the balance sheet. No separate schedule	Consolidated value disclosed in the face of the balance sheet. No separate schedule or classification	Not disclosed on the face of balance sheet
Other Assets	By type (pre-payments, investment property, agricultural assets, investment in supranational organisations and others), by maturity and by source.	Consolidated value disclosed in the face of the balance sheet. No separate schedule or classification	Other receivables and other loans and advances shown on the face of balance sheet	The face of balance sheet does not have “other assets”
Property, Plant and Equipment	Disclosed by class of asset (net carrying value) • Land	Land is a separate line item in the balance sheet.	Classification by class- • Land • Buildings • Works and	Classified by class • Land and Buildings • Leasehold improvements • Plant and Machinery

Aspect	New Zealand	Australia	Canada	United Kingdom
	• Buildings • Electricity distribution network • Electricity generation assets • Aircraft (excluding military) • State highways • Rail network • Specialist military equipment • Specified cultural and heritage assets • Other plant and equipment By source and by holding (leasehold and freehold) Details of Gross value of PPE (by class) less accumulated depreciation disclosed separately in the schedule of PPE. PPE pledged to secure borrowing is disclosed as a separate information in the schedule of PPE. Following valuation details for land & building • Category	PPE classified on the following basis- • Building • Electricity generation and transmission • Road networks • Water storage and distribution • Other infrastructure • Others • Assets under construction • In addition, the basis of valuation and the valuer is also disclosed	infrastructure • Machinery and equipment • Vehicles • Leasehold improvements • Assets under construction • Assets under capital leases	• Furniture and Fixtures • IT Equipment • Antiques • Assets under construction

Aspect	New Zealand	Australia	Canada	United Kingdom
	• Valuer /reviewer • Approach • Timing (valuation cycle) • Carrying value			
Intangible assets	Internally generated computer software, purchased computer software, Net kyoto position (carbon credits)	Represents software, software in progress and renewable energy certificates	NA	Represents Software licences
Liabilities				
Payables	Disclosed • By type (accounts payable, taxes repayable), • By maturity • By Source. Taxes repayable represent refunds due to the taxpayer as a result of assessments being filed. Refunds are issued to taxpayers once account and refund reviews are complete. The carrying value is a reasonable	Disclosed on the face of the balance sheet as a consolidated value. No separate schedules	Disclosed as other accounts payable and accrued liabilities on the face of balance sheet.	Disclosed on the face of balance sheet as current and non-current

Aspect	New Zealand	Australia	Canada	United Kingdom
	approximation of the fair value for taxes repayable.			
Borrowings	Disclosed by type • Government stock • Treasury bills • Government retail stock • Settlement deposits with Reserve Bank • Derivatives in loss • Finance lease liabilities • Other borrowings Disclosed by • By source • By maturity • By guarantee (soverign guaranteed debt and non soverign guaranteed debt This schedule (note) also constitutes a Statement of Borrowings as required by the Public Finance Act, 1989	• Disclosed by type ○ Bank overdrafts ○ Finance leases – secured ○ Domestic and foreign borrowings • By maturity ○ Not later than one year ○ Later than one year and not later than 5 years ○ Later than five years	Disclosed as unmatured Debt on the face of balance sheet with the details given in the schedule. The details include • Market Debt • Cross currency swap revaluation • Unamortised discount and premiums on market debt • Obligations related to capital lease	.No separate head for borrowings
Retirement plan liabilities	Mainly government superannuation fund. Actuarial valuation is used for determining the liability.	Disclosed as unfunded superannuation on the face of balance sheet. The schedule includes classification into defined benefit SA	Disclosed as pension and other liabilities. This includes Public sector pensions and other employee & veteran future benefits	No separate head on the face of balance sheet.

Aspect	New Zealand	Australia	Canada	United Kingdom
		scheme and Defined contribution SA scheme		
Provisions	Disclosed by type, source and maturity	Disclosed on the face of the balance sheet as a consolidated value. No separate schedules	NA	Disclosed as Provisions for liabilities and charges
Statement of Financial Performance				
Revenue	Comprises of Taxes, other sovereign income, sales of goods and services, interest revenue and dividends	Comprises of Taxes, current grants and subsidies, capital grants, sale of goods and services, Interest and royalty	Comprises of tax revenue, other taxes and duties, employment insurance premiums and other revenues	Included in operating cost statement.
Expenses	The following expenses are disclosed on the face of the SOFP • Transfer payments and subsidies • Personnel expenses • Depreciation and amortization • Other operating expenses • Interest expenses • Insurance expenses The functional classification of the expenses are also given separately	The following expenses are disclosed on the face of the SOFP- • Salaries • Superannuation - concurrent and SA interest cost • Other employee costs • Depreciation and amortization • Services and contracts • Other gross operating expenses • Other interest	The following expenses are disclosed on the face of SOFP • Transfer payments • Other program expenses • Public debt charges Primarily follows functional model for disclosure	The expenses included in the operating cost statement include the following • Administration Cost • Programme Cost

Aspect	New Zealand	Australia	Canada	United Kingdom
		• Other property expenses • Current transfers • Capital transfer The functional classification of the expenses are also given separately		
Surplus / Deficit	Operating balance is arrived at after adjustment of gains / loss on financial instruments, non Financial instruments, net surplus from associates and joint vnetures and minority interest adjustment	Operating result is arrived at after adjusting the economic flows (gains on net assets, provision for doubtful debts, etc.) Total Change in net worth (comprehensive income) is also disclosed as part of the operating statement	Annual surplus / deficit is arrived at after deducting expense from revenue.	Total net operating cost is the final result of the operating cost statement.
Cash Flow Statement				
Methodology	Classified into operating, investing and financing activities Direct Method	Classified into operating, investing and financing activities Direct Method	Classified into operating, investing and financing activities Indirect Method	Classified into net cash outflow from operating activities, cash outflow from capital expenditure and financial investment, payments of amounts due to the consolidated fund and Financing activities

EXTRACTS OF FINANCIAL STATEMENTS (FROM PUBLIC DOMAIN)

NEW ZEALAND

STATEMENT OF FINANCIAL PERFORMANCE

Particulars	Schedule	Amount
Revenue		
Taxation Revenue		
Other Sovereign Revenue		
Total Revenue levied through the Crown's Sovereign Power		
Sale of Goods and Services		
Interest Revenue and dividends		
Other Revenue		
Total Revenue earned through operations		
Total Revenue (excluding gains)		
Expenses		
Social assistance and official development assistance		
Personnel expenses		
Depreciation and amortisation		
Other operating expenses		
Interest expenses		
Insurance Expenses		
Forecast new operating expenditure		
Top-down expense adjustment		
Total Expenses (excluding losses)		
Operating Balance before gains/ (losses)		
Net gains/ (losses) on financial instruments		
Net gains/ (losses) on non-financial instruments		
Total gains/ (losses)		
Net surplus from associates and joint ventures		
Operating Balance from continuing activities		
Gains/ (losses) from discontinued operations		
Operating balance (including minority interest)		
Attributable to minority interest in Air New Zealand		
Operating Balance		

ILLUSTRATIVE

ANALYSIS OF EXPENSES BY FUNCTIONAL CLASSIFICATION

Particulars	Current Year	Previous Year
Total Crown Expenses		
Social security and welfare		
GSF pension expenses		
Health		
Education		
Core government services		
Law and order		
Defence		
Transport and communications		
Economic and industrial services		
Primary services		
Heritage, culture and recreation		
Housing and community development		
Other		
Finance costs		
Forecast new operating spending		
Top-down expense adjustment		
Total core Crown expenses excluding losses		
Core Crown Expenses		
Social security and welfare		
GSF pension expenses		
Health		
Education		
Core government services		
Law and order		
Defence		
Transport and communications		
Economic and industrial services		
Primary services		
Heritage, culture and recreation		
Housing and community development		
Other		
Finance costs		
Forecast new operating spending		
Top-down expense adjustment		
Total core Crown expenses excluding losses		

ILLUSTRATIVE

STATEMENT OF FINANCIAL POSITION

Particulars	Schedule	Amount
Assets		
Cash and cash equivalents		
Receivables		
Marketable securities, deposits and derivatives in gain		
Share investments		
Advances		
Inventory		
Other assets		
Property, plant & equipment		
Equity accounted investments		
Intangible assets and goodwill		
Forecast for new capital spending		
Top-down capital adjustment		
Total Assets		
Liabilities		
Issued currency		
Payables		
Deferred revenue		
Borrowings		
Insurance liabilities		
Retirement plan liabilities		
Provisions		
Total liabilities		
Total assets less total liabilities		
Net Worth		
Taxpayer funds		
Property, plant and equipment revaluation reserve		
Other reserves		
Total net worth attributable to the Crown		
Net worth attributable to minority interest in Air New Zealand		
Total net worth		

ILLUSTRATIVE

STATEMENT OF CASH FLOWS

Particulars	Schedule	Amount
Cash Flows From Operations		
Cash was provided from		
Taxation receipts		
Other sovereign receipts		
Sale of goods and services		
Interest and dividends		
Other operating receipts		
Total cash provided from operations		
Cash was provided to		
Social assistance and official development assistance		
Personnel and operating payments		
Interest payments		
Forecast new operating spending		
Top-down expense adjustment		
Total cash disbursed to operations		
Net cash flows from operations		
Cash Flows From Investing Activities		
Cash was provided from/(disburded to)		
Sale of physical assets		
Sale of shares and other securities		
Sale of intangible assets		
Repayment of advances		
Sale of investments in associates		
Total cash provided from investing activities		
Cash was disbursed to		
Purchase of physical assets		
Purchase of shares and other securities		
Purchase of intangible assets		
Issue of advances		
Acquisition of Toll (NZ) Limited		
Acquisition of investments in associates		
Capital contingency provision		
Top-down capital adjustment		
Total cash disbursed to investing activities		
Net cash flows from investing activities		
Net cash flows from operating and investing activities		
Net cash flows from operating and investing activities		

ILLUSTRATIVE

Particulars	Schedule	Amount
Cash Flows From Financing Activities		
Cash was provided from		
Issues of circulating currency		
Issue of Government stock and treasury bills		
Issue of foreign currency borrowings		
Issue of other New Zealand dollar borrowings		
Total cash provided from financing activities		
Cash was disbursed to		
Repayment of Government stock and treasury bills		
Repayment of foreign currency borrowings		
Repayment of other New Zealand dollar borrowings		
Dividends paid to minority interests		
Total cash disbursed to financing activities		
Net cash flows from financing activities		
Net movement in cash		
Opening Cash Balance		
Foreign-exchange gains/(losses) on opening cash		
Closing cash balance		

ILLUSTRATIVE

AUSTRALIA

INCOME STATEMENT

Particulars	Schedules	Amount
INCOME		
Revenue		
Revenue from Government		
Sale of goods and rendering of services		
Commission		
Total revenue		
Gains		
Resource received free of charge		
Reversals of previous assets write-downs and impairment		
Total Gains		
Total Income		
EXPENSES		
Employee benefits		
Suppliers		
Grants		
Depreciation and amortization		
Write-down and impairment of assets		
Losses from asset sales		
Finance costs		
Total expenses		
Surplus (Deficit)		
Surplus (Deficit) attributable to the Australian Government		

ILLUSTRATIVE

BALANCE SHEET

Particulars	Schedules	Amount
ASSETS		
Financial Assets		
Cash and cash equivalent		
Trade and other receivables		
Accrued revenue		
Total fianancial assets		
Non fianancial assets		
Infrastructure, plant and equivalent		
Intangibles		
Prepayments		
Total non financial assets		
Assets held for sale		
Total Assets		
LIABILITY		
Payables		
Grant payable		
Other payables		
Total payables		
Provisions		
Employee provisions		
Other provisions		
Total provisions		
Net assets		
EQUITY		
Parent entity interest		
Contributed equity		
Reserves		
Retained surplus (accumulated deficied)		
Total Parent entity interest		
Total equity		

ILLUSTRATIVE

STATEMENT OF CHANGES IN EQUITY

Particulars	Retained Earning	Asset Revaluation reserves	Contributed equity/ capital	Total equity
Opening balance				
Balance carried forward from previous period				
Adjustment for errors				
Adjustment for changes in accounting policies				
Adjusted opening balance				
Income and expense				
Revaluation adjustment				
Sub-total income and expenses recognised directly in equity				
Surplus for the period				
Total income and expenses				
Transactions with owners				
Distributed to owners				
Returns on capital:				
Dividends				
Returns of capital:				
Restructuring (Note 8:)				
Returns of contributed equity				
Contributions by owners				
Appropriation (equity injection)				
Restructuring				
Sub-total transactions with owners				
Transfers between equity components				
Closing balance as at 30 June				
Closing balance attributable to the Australian Government				

ILLUSTRATIVE

CASH FLOW STATEMENT

Particulars	Schedules	Amount
OPERATING ACTIVITIES		
Cash Received		
Goods and Services		
Appropriations		
Comission		
Net GST received		
Cash drawn from special account		
Total cash received		
Cash used		
Employees		
Suppliers		
Grants		
Total cash used		
Net cash used from operating activities		
INVESTING ACTIVITIES		
Cash received		
Proceeds from sales of infrastructure, plant and equipment		
Total cash received		
Cash used		
Purchase of infrastructure, plant and equipment an d intangibles		
Total cash used		
Net cash from (used by) investing activities		
FINANCING ACTIVITIES		
Cash received		
Contributed equity		
Total cash Received		
Cash used		
Cash paid from special accounts		
Total cash used		
Net cash from (used by) financing activities		
Net increase (decrease) in cash held		
Cash and cash equivalents at the begginig of the reporting period		
Cash and cash equivalents at the end of the reporting period		

ILLUSTRATIVE

CANADA

CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED DEFICIT FOR THE FISCAL ENDED MARCH 31, 20XX

Particulars	Estimate	Actual
Revenue		
Provincial Sorces		
Federal Sources		
Prior Year Adjustments-Federal/Provincial Fiscal Arrangements		
Other Revenue		
Sinking Fund and Public Debt Retirement Fund Earnings		
Total Revenue		
Expenses		
Agriculture		
Commodity Services		
Economic and Rural Development		
Education		
Assistance to Universities		
Energy		
Environment		
Finance		
Fisheries and Aquaculture		
Health		
Health Promotion and Protection		
Justice		
Labour and Workforce Development		
Natural Resources		
Public Service		
Seniors		
Service Nova Scotia and Municipal Relations		
Tourism, Culture and Heritage		
Transportation and Infrastructure Renewal		
Restructuring Costs		
Pension Valuation Adjustment		
Loss (Gain) on Disposal of Crown Assets		
Debt Servicing Costs		
Total Expenses		

ILLUSTRATIVE

Particulars	Estimate	Actual
Surplus (Deficit) from Governmental Units		
Net Income from Government Business Enterprises		
Provincial Surplus		
Accumulated Deficits , Beginning of the year		
Accumulated Deficits , End of the year		

ILLUSTRATIVE

CONSOLIDATED STATEMENT OF FINANCIAL POSITION (PROVINCIAL GOVERNMENT) AS AT MARCH 31,XXXX

Particulars	Current Year	Previous Year
Financial Assets		
Cash and Short Term Investments		
Accounts Receivables and Advances		
Inventories for Resale		
Loans Receivable		
Investments		
Investments in Government Business Enterprises		
Liabilities		
Bank Advance and Short Term Borrowings		
Accounts Payable and Accrued Liabilities		
Deferred Revenue		
Accrued Interest		
Unmatured Debt of Governmental Units		
Unamortised Foreign Exchange Translation Gains, Premiums and Discounts		
Federal Equilisation Repayable Loan		
Pension, Retirement and Other Obligations		
Net Direct Debt		
Non Financial Assets		
Tangible Capital Assets		
Inventories of Supplies		
Prepaid Expenses		
Accumulated Deficits		
Trust Funds under Administration		
Accounting Changes		
Contingencies and Contractual Obligations		
Subsequent Events		
Comparative Figures		

ILLUSTRATIVE

CONSOLIDATED STATEMENT OF CHANGE IN DIRECT DEBT FOR THE FISCAL YEAR ENDED MARCH 31, XXXX

Particulars	Estimate	Actual
Net Direct Debt, Beginning of the Year		
Changes in the Year		
Provincial Surplus		
Acquisition of Tangible Capital Assets		
Amortization of Tangible Capital Assets		
Disposals and Adjustments to Tangible Capital Assets		
(Increase) Decrease in Inventories of Supplies		
(Increase) Decrease in Prepaid Expenses		
Total Changes in the Year		
Net Direct Debt - End of the Year		

ILLUSTRATIVE

CONSOLIDATED STATEMENT OF CASH FLOW FOR THR FISCAL YEAR ENDED MARCH 31, 20XX

Particulars	Current Year	Previous Year
Cash Inflow (Outflow) from the following activities:		
Operating:		
Provincial Surplus		
Sinking Fund and Public Debt Retirement Fund Earnings		
Foreign Exchange Amortization		
Amortization of Tangible Capital Assets		
Net Income from Government Business Enterprises		
Profit Distributions from Government Business Enterprises		
Loss on Disposal of Tangible Capital Assets		
Net Change in Other Items		
Investing:		
Repayment of Loans		
Advances and Investing		
Capital:		
Acquisition of Tangible Capital Assets		
Proceeds from Disposal of Tangible Capital Assets		
Financing:		
Debentures Issued		
Repayment of Federal Equalization Repayable Loan		
Foreign Currency Swaps and Adjustments		
Sinking Fund Installments		
Repayment of Debentures and Other Long-term Obligations		
Cash (Outflows) Inflows		
Cash Position, Beginning of Year		
Cash Position, End of Year		
Cash Position Represented by:		
Cash and Short-Term Investments		

ILLUSTRATIVE

UNITED KINGDOM

OPERATING COST STATEMENT

Particulars	Schedule	Amount
Administration costs		
Staff costs		
Other administration costs		
Gross administration costs before exceptional items		
Operating income		
Net administration costs before exceptional items		
Exceptional item – loss on sale of Trevelyan House		
Exceptional item – loss on sale of Thistle Street		
Net administration costs after exceptional items		
Programme costs		
Request for Resources 1: Core Treasury and DMO		
Expenditure		
Exceptional item – Creation of APS provision		
Exceptional item – Impairment of financial assets		
Exceptional item – Building		
Less: income		
Request for Resources 2: Coinage		
Expenditure		
Less: income		
Request for Resources 3: OGC		
Expenditure		
Exceptional item: Restructuring exit costs		
Less: income		
Expenditure outside Supply process		
Banking and gilts registration services		
Net programme costs		
Total net operating costs		

ILLUSTRATIVE

BALANCE SHEET

Particulars	Schedule	Amount
Non-current assets		
Tangible assets		
Intangible assets		
Financial assets:		
Available for sale		
Loans and receivables		
Derivative financial assets expiring after more than 1 years		
Total non-current assets		
Debtors: falling due after more than one year		
Current assets		
Derivative financial assets expiring within one		
Finished coinage and scrap metal stocks		
Debtors: due within one year		
Cash at bank and in hand		
Total Current Assets		
Current liabilities		
Creditors: amounts falling due within one year		
Derivative financial liabilities expiring within one year		
Net current assets/(liabilities)		
Total assets less current liabilities		
Financial Liabilities:		
Financial guarantees		
Derivative financial liabilities expiring after more than one year		
Creditors: amounts falling due after more than one year		
Provisions for liabilities and charges		
Net assets		
Taxpayers' equity		
General fund		
Available for sale reserve		
Hedging reserve		
Revaluation reserve		

ILLUSTRATIVE

STATEMENT OF RECOGNISED GAINS AND LOSSES

Particulars	Schedule	Amount
Movement on AFS Reserve		
Movement on Hedging Reserve		
Movement on Revaluation Reserve		
Recognised losses for the financial year		

ILLUSTRATIVE

Appendix III

Disclosure Requirement as per IPSAS

Appendix III: Disclosure Requirement as per IPSAS

Annexure No.	Title
1	Presentation and Disclosure Requirement as per IPSAS 1
2	Disclosure Requirement as per IPSAS - Statement of Financial Position
3	Disclosure Requirement as per IPSAS - Statement of Financial Performance

Annexure 1

Presentation and Disclosure Requirement as per IPSAS 1

S.No.	Component of Financial Statement	Description	Disclosure Requirement (as per IPSAS)	Proposed
1	Statement of Financial Position	Exhibits the carrying value of assets and liabilities as on a date. The elements are assets, liabilities and equity.	I. Assets and Liabilities to be classified as current or non-current II. Within current / non-current , no sub-classification structure recommended (the implementation guidance includes the structure of statement of financial position.) III. At a minimum, the following shall be disclosed on the face of Statement of financial position a. Property, plant and equipment b. Investment property c. Intangible assets d. Financial assets (excluding amounts shown under (e), (g), (h) and (i)) e. Investments accounted for using the equity method f. Inventories g. Recoverables from non-exchange transactions (taxes and transfers) h. Receivables from exchange transactions i. Cash and cash equivalents j. Taxes and transfers payable	• Primary classification of assets and liabilities as current and non-current (as per IPSAS 1) • Sub-classification is based on decreasing order of liquidity. (The sub-classification is based on the structure of statement of financial position as given in the Implementation guidance)

S.No.	Component of Financial Statement	Description	Disclosure Requirement (as per IPSAS)	Proposed
			k. Payables under exchange transactions l. Provisions m. Financial liabilities (excluding amounts shown under (j), (k) and (l)) n. Minority interest, presented within net assets/equity o. Net assets/equity attributable to owners of the controlling entity IV. Additional line items, headings and sub-totals shall be presented on the face of the statement of financial position when such presentation is relevant to an understanding of the entity's financial position V. An entity shall disclose, either on the face of the statement of financial position or in the notes, further sub classifications of the line items presented, classified in a manner appropriate to the entity's operations VI. When an entity has no share capital, it shall disclose net assets/equity, either on the face of the statement of financial position or in the notes, showing separately- a. Contributed capital, being the cumulative total at the reporting date of contributions from owners, less distributions to owners b. Accumulated surpluses or deficits c. Reserves, including a description of the nature and purpose of each reserve within net assets/equity	

S.No.	Component of Financial Statement	Description	Disclosure Requirement (as per IPSAS)	Proposed
			d. Minority interests	
2	Statement of Financial Performance	Presents the revenue, expenses for an accounting period and the excess of revenues over expenses (or vice-versa) for that period The elements include Revenue, Expense and Appropriations	I. All items of revenue and expense recognized in a period shall be included in surplus or deficit unless an IPSAS requires otherwise II. As a minimum, the face of the statement of financial performance shall include line items that present the following amounts for the period a. Revenue b. Finance costs c. Share of the surplus or deficit of associates and joint ventures accounted for using the equity method d. Pre-tax gain or loss recognized on the disposal of assets or settlement of liabilities attributable to discontinuing operations e. Surplus or deficit III. An entity shall present, either on the face of the statement of financial performance or in the notes, a sub-classification of total revenue, classified in a manner appropriate to the entity's operations. iv. An entity shall present, either on the face of the statement of financial performance or in the notes, an analysis of expenses using a classification based on either the nature of expenses or their function within the entity, whichever provides information that is reliable and more relevant.	• The structure is as per the requirement of IPSAS1 • The analysis of expenditure is presented using function of expense method. • Separate statement giving the analysis by nature of expenditure is also provided as required by IPSAS.

S.No.	Component of Financial Statement	Description	Disclosure Requirement (as per IPSAS)	Proposed
3	Statement of Changes in Net Assets/Equity	Changes in an entity's net assets/equity between two reporting dates reflect the increase or decrease in its net assets during the period.	I. An entity shall present a statement of changes in net assets/equity showing on the face of the statement a. Surplus or deficit for the period b. Each item of revenue and expense for the period that, as required by other Standards, is recognized directly in net assets/equity, and the total of these items c. Total revenue and expense for the period (calculated as the sum of (a) and (b)), showing separately the total amounts attributable to owners of the controlling entity and to minority interest d. For each component of net assets/equity separately disclosed, the effects of changes in accounting policies and corrections of errors recognized in accordance with IPSAS 3 II. An entity shall also present, either on the face of the statement of changes in net assets/equity or in the notes: a. The amounts of transactions with owners acting in their capacity as owners, showing separately distributions to owners b. The balance of accumulated surpluses or deficits at the beginning of the period and at the reporting date, and the changes during the	Structure in line with the requirements of IPSAS1

S.No.	Component of Financial Statement	Description	Disclosure Requirement (as per IPSAS)	Proposed
			period; and c. To the extent that components of net assets/equity are separately disclosed, reconciliation between the carrying amount of each component of net assets/equity at the beginning and the end of the period, separately disclosing each change.	
4	Cash Flow Statement	Reports cash flows during the period classified by operating, investing and financing activities I. Cash flows from operating activities are primarily derived from the principal cash-generating activities of the entity. This shall include cash receipts from taxes, from service fees, cash payments to suppliers/contractors, grants in aid received or given II. Cash flow from investing activities are derived from the acquisition and disposal of long-term assets and other investments not included in cash equivalents. This includes cash payments to acquire or construct property, cash advances and loans made, etc. III. Cash flow from financing	An entity should report cash flows from operating activities using either I. The direct method, whereby major classes of gross cash receipts and gross cash payments are disclosed, or II. The indirect method, whereby net surplus or deficit is adjusted for the effects of transactions of a noncash nature, any deferrals or accruals of past or future operating cash receipts or payments, and items of revenue or expense associated with investing or financing cash flows.	Indirect method of presenting cash flow statement

S.No.	Component of Financial Statement	Description	Disclosure Requirement (as per IPSAS)	Proposed
		activities represents the changes in the size and composition of the contributed capital and borrowings of the entity.		

Annexure 2

Statement of Financial Position-Disclosure Requirement as per IPSAS

S.No.	Item	Description / Definition	IPSAS Requirement	Proposed	Comments
1	Cash and Cash Equivalents	Cash Comprises cash on hand and demand deposits. Cash Equivalents refer to the Short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.	To be disclosed on the face of statement of financial position.	In line with IPSAS requirement.	
2	Receivable	Included as part of Financial Asset Definition (IPSAS 15 on Financial Instruments) Financial Asset refers to any asset that is: • Cash • A contractual right to receive cash or another financial asset from another entity • A contractual right to exchange financial instruments with another entity under conditions that are potentially favorable • An equity instrument of another entity.	To be disclosed on the face of statement of financial position as • Recoverable from non-exchange transactions • Receivables from exchange transactions	In line with IPSAS requirement	
3	Investments accounted for	The equity method is a method of accounting whereby the investment	• Investments accounted for using equity method to be	In line with IPSAS requirement	

S.No.	Item	Description / Definition	IPSAS Requirement	Proposed	Comments
	using equity method	is initially recognized at cost and adjusted thereafter for the post acquisition change in the investor's share of net assets/equity of the investee. The surplus or deficit of the investor includes the investor's share of the surplus or deficit of the investee.	disclosed on the face of Statement of Financial Position. • Investment in associates		
4	Loans and Advances (Currently included under other financial assets)	Included as part of Financial Assets definition.	IPSAS 1 classifies advances as part of Financial Assets for the purpose of disclosure on the face of statement of financial position	In line with IPSAS requirements	
5	Inventory	Refers to assets • In the form of materials or supplies to be consumed in the production process • In the form of materials or supplies to be consumed or distributed in the rendering of services • Held for sale or distribution in the ordinary course of operations • In the process of production for sale or distribution.	AED 4 / IPSAS 12 requires the following disclosures- • The accounting policies adopted in measuring inventories, including the cost formula used • The total carrying amount of inventories and the carrying amount in classifications appropriate to the entity • The carrying amount of inventories carried at fair value less costs to sell • The amount of inventories recognized as an expense during the period • The amount of any write-down of inventories recognized as an expense in the period • The amount of any reversal of	In line with the requirement of AED 4 /IPSAS 12	Some of the disclosures will be part of Statement of Financial Performance.

S.No.	Item	Description / Definition	IPSAS Requirement	Proposed	Comments
			any write-down that is recognized in the statement of financial performance in the period • The circumstances or events that led to the reversal of a writedown of inventories • The carrying amount of inventories pledged as security for liabilities.		
6	Property, Plant and Equipment	Tangible assets that: • Are held by an entity for use in the production or supply of goods or services, for rental to others, or for administrative purposes, and • Are expected to be used during more than one reporting period Indicative classification as per IPSAS 1- • Land • Operational building • Roads • Machinery • Electricity transmission networks • Ships • Aircraft • Specialist military equipment • Motor vehicles • Furniture and fixtures • Office equipment; and	• IPSAS 1 requires the carrying value to be disclosed on the face of statement of financial position. • AED 2 / IPSAS 17 requires for each class of asset, the financial statements shall disclose- ○ The measurement bases used for determining the gross carrying amount ○ The depreciation methods used ○ The useful lives or the depreciation rates used ○ The gross carrying amount and the accumulated depreciation (aggregated with accumulated impairment losses) at the beginning and end of the period ○ A reconciliation of the carrying amount at the	Inline with the requirement of AED 2 /IPSAS 17.	As per AED 2, impairment test need not be performed till a standard is issued.

S.No.	Item	Description / Definition	IPSAS Requirement	Proposed	Comments
		• Oil rigs.	beginning and end of the period showing: ▪ Additions ▪ Disposals ▪ Acquisitions through entity combinations ▪ Increases or decreases resulting from revaluations and from impairment losses (if any) recognized or reversed directly in net assets/equity in accordance with IPSAS 21 ▪ Impairment losses recognized in surplus or deficit in accordance with IPSAS 21 ▪ Impairment losses reversed in surplus or deficit in accordance with IPSAS 21 ▪ Depreciation ▪ The net exchange differences arising on the translation of the financial statements from the functional currency into a different presentation currency, including the translation of a foreign		

S.No.	Item	Description / Definition	IPSAS Requirement	Proposed	Comments
			operation into the presentation currency of the reporting entity; and ▪ Other changes. • The following disclosures shall also be made- ○ The existence and amounts of restrictions on title, and property, plant and equipment pledged as securities for liabilities ○ The amount of expenditures recognized in the carrying amount of an item of property, plant and equipment in the course of its construction ○ The amount of contractual commitments for the acquisition of property, plant and equipment ○ If it is not disclosed separately on the face of the statement of financial performance, the amount of compensation from third parties for items of property, plant and equipment that were impaired, lost or given up that is included in surplus or deficit.		
7	Capital Work in	Represents assets under	Does not require disclosure on the	Disclosed on the	The dosclosure is

S.No.	Item	Description / Definition	IPSAS Requirement	Proposed	Comments
	Progress	construction	face of statement of financial position. However, AED 2 / IPSAS 17 requires separate disclosure in the financial statements	facce of statement of financial position	in line with the practice adopted in other public sector in India including Local Governments
8	Intangible Assets	Identifiable non-monetary asset without physical substance.	• IPSAS 1 requires intangible assets to be disclosed on the face of statement of financial position • IPSAS 31 requires for each class of intangible assets, distinguishing between internally generated intangible assets and other intangible assets, • Whether the useful lives are indefinite or finite and, if finite, the useful lives or the amortization rates used • The amortization methods used for intangible assets with finite useful lives • The gross carrying amount and any accumulated amortization (aggregated with accumulated impairment losses) at the beginning and end of the period • The line item(s) of the statement of financial performance in which any amortization of intangible assets is included • A reconciliation of the carrying	In line with requirement of IPSAS 31 and IPSAS 1 (refer schedule 35)	

S.No.	Item	Description / Definition	IPSAS Requirement	Proposed	Comments
			amount at the beginning and end of the period showing • Additions, indicating separately those from internal development and those acquired separately Assets classified as held for sale or included in a disposal group classified as held for sale in accordance with the relevant international or national accounting standard dealing with non-current assets held for sale and discontinued operations and other disposals • Increases or decreases during the period resulting from revaluations (if any) • Impairment losses recognized in surplus or deficit during the period (if any) • Impairment losses reversed in surplus or deficit during the period (if any) • Any amortization recognized during the period • Net exchange differences arising on the translation of the financial statements into the presentation currency, and on the translation of a foreign operation into the presentation currency of the entity • Other changes in the carrying		

S.No.	Item	Description / Definition	IPSAS Requirement	Proposed	Comments
			amount during the period • An entity shall also disclose: (a) For an intangible asset assessed as having an indefinite useful life, the carrying amount of that asset and the reasons supporting the assessment of an indefinite useful life. In giving these reasons, the entity shall describe the factor(s) that played a significant role in determining that the asset has an indefinite useful life. (b) A description, the carrying amount, and remaining amortization period of any individual intangible asset that is material to the entity's financial statements. (c) For intangible assets acquired through a non-exchange transaction and initially recognized at fair value : (i) The fair value initially recognized for these assets; (ii) Their carrying amount; and (iii) Whether they are measured after recognition under the cost model or the revaluation model. (d) The existence and carrying amounts of intangible assets		

S.No.	Item	Description / Definition	IPSAS Requirement	Proposed	Comments
			whose title is restricted and the carrying amounts of intangible assets pledged as security for liabilities. (e) The amount of contractual commitments for the acquisition of intangible assets.		
9	Payables	Any liability that is a contractual obligation: (a) To deliver cash or another financial asset to another entity; or (b) To exchange financial instruments with another entity under conditions that are potentially unfavorable.	IPSAS 1 requires payables under exchange transactions and taxes and transfers payable to be disclosed on the face of statement of financial position	Inline with the requirement of IPSAS1	
10	Borrowings	Included in the definition of Financial liability	IPSAS 1 includes the borrowings as part of financial liabilities for disclosure on the face of statement of financial position	Borrowings are disclosed on the face of Statement of financial position. The details are given in Schedule.	-
11	Employee Benefit	All forms of consideration given by an entity in exchange for service rendered by employees.	IPSAS 25 deals with the accounting and disclosure requirements of Employee benefits.	The disclosure in schedule is based on the existing practice and not in line with IPSAS 25	The disclosure depends on the accounting treatment and the feasibility of implementing IPSAS 25.

Annexure 3

Statement of Financial Performance -Disclosure Requirement as per IPSAS

S.No.	Item	Description / Definition	IPSAS Requirement	Proposed	Comments
1	Income from Non Exchange Transactions	Non-exchange transactions are transactions that are not exchange transactions. In a non-exchange transaction, an entity either receives value from another entity without directly giving approximately equal value in exchange, or gives value to another entity without directly receiving approximately equal value in exchange. Examples include Taxes, Penalties, Fees, Fines, Grants, etc. (IPSAS 23)	As per IPSAS 23- • An entity shall disclose either on the face of, or in the notes to, the general purpose financial statements: ○ The amount of revenue from non-exchange transactions recognized during the period by major classes showing separately: ▪ (i) Taxes, showing separately major classes of taxes; and ▪ (ii) Transfers, showing separately major classes of transfer revenue. ○ The amount of receivables recognized in respect of non-exchange revenue ○ The amount of liabilities recognized in respect of transferred assets subject to conditions ○ The amount of assets recognized that are subject to restrictions and the nature of those restrictions ○ The existence and amounts of any advance receipts in respect of non-exchange transactions; and ○ The amount of any liabilities forgiven • An entity shall disclose in the notes to the general purpose financial	In line with IPSAS 23	

S.No.	Item	Description / Definition	IPSAS Requirement	Proposed	Comments
			statements: ○ The accounting policies adopted for the recognition of revenue from non-exchange transactions ○ For major classes of revenue from non-exchange transactions, the basis on which the fair value of inflowing resources was measured ○ For major classes of taxation revenue which the entity cannot measure reliably during the period in which the taxable event occurs, information about the nature of the tax ○ The nature and type of major classes of bequests, gifts, donations showing separately major classes of goods in-kind received		
2	Income from Exchange Transactions	Exchange transactions are transactions in which one entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of cash, goods,services, or use of assets) to another entity in exchange.	An entity should disclose: • The accounting policies adopted for the recognition of revenue including the methods adopted to determine the stage of completion of transactions involving the rendering of services • The amount of each significant category of revenue recognized during the period including revenue arising from: ○ The rendering of services ○ The sale of goods ○ Interest ○ Royalties ○ Dividends or their equivalents ○ The amount of revenue arising from exchanges of goods or services included in each significant category of revenue.	In line with IPSAS 9	The exchange revenue is presently comprised of mainly Non-Tax Revenue.
3	Finance Costs	No specific definition in IPSAS	Finance Costs are shown on the face of Statement of Financial Performance	Inline with IPSAS 1	

Appendix IV

Conceptualised Model Accrual AFS Formats

Appendix IV: Conceptualised Model Accrual AFS Formats

Annexure No.	Title
1	Statement of Financial Performance-(By Function) Statement of Financial Performance (By Nature of Expense)
2	Statement of Financial Position
3	Statement of changes in Net Assets / Equity
4	Cash Flow Statement
5	Notes on Accounts
6	Schedules to Statement of Financial Position and Statement of Financial Performance
7	Statement of Comparison of Actual and Budgeted amount

Annexure 1

Government of Andhra Pradesh

Statement of Financial Performance for the year ended March 31, 20XX

Amount (Rs. '000s)

Particulars	No.	Actuals	
		Current Year	Previous Year
Revenue			
Taxes			
Taxes on income and expenditure	2		
Taxes on property and capital transactions	3		
Taxes on comodities and services	4		
Sub Total - A			
Fees, fines, penalties and licenses			
Revenue from exchange transactions			
Rent			
Sales of goods and services			
Interest Receipts , Dividends and Profits	5		
Other non-tax revenue	6		
Transfers from other government entities			
Grants in Aid from Central Government	7		
Other Revenue			
Sub Total - B			
Total Revenue - C = A + B			
Expenses			
General Services			
Organs of State	8		
Fiscal Services	9		
i. Collection of taxes in property and capital transactions			
ii.Collection of taxes on commodities and services			
iii. Other fiscal services			
Administrative services	10		
Pension and miscellaneous general services	11		
Sub Total - D			
Social Services			
Education, Sports, Art and Culture	12		
Health and Family Welfare	13		
Water Supply, Sanitation, Housing and Urban Development	14		
Information and Broadcasting	15		
Welfare of SC, ST and OBC	16		
Labour and Labour Welfare	17		
Social Welfare and Nutrition	18		
Others	19		
Sub Total - E			
Economic Services			
Agriculture and allied activities	20		
Rural development	21		
Irrigation and flood control	22		
Energy	23		
Industry and minerals	24		
Transport	25		
Science, technology and environment	26		
General economic services			
Sub Total - F			
Transfers to other government entities			
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	28		
Other Expenses			
Finance Costs			
Sub Total - G			
Total Expenditure - H = D + E + F +G			
Gain / Loss on Disposal of Non- Current Assets - I			
Gain / Loss on Disposal of Investments - J			
Net Operating Surplus / (Deficit) - K = C - H - I - J			
Appropriations out of Consolidated Fund			
Transfer to Sinking Funds			
Transfer to Other Funds			
Total Appropriations out of Consolidated Fund - G			
Net Surplus / (Deficit) transferred to Consolidated Fund - K - G			

Annexure 1

Government of Andhra Pradesh

Statement of Financial Performance for the year ended March 31, 20XX *(By Nature of Expense)*

Amount (Rs. '000s)

Particulars	No.	Actuals	
		Current Year	Previous Year
Revenue			
Taxes			
Taxes on income and expenditure	2		
Taxes on property and capital transactions	3		
Taxes on comodities and services	4		
Sub Total - A			
Fees, fines, penalties and licenses			
Revenue from exchange transactions			
Rent			
Sales of goods and services			
Interest Receipts , Dividends and Profits	5		
Other non-tax revenue	6		
Transfers from other government entities			
Grants in Aid from Central Government	7		
Other Revenue			
Sub Total - B			
Total Revenue - C = A + B			
Expenditure			
Wages, salaries and employee benefits	N1		
Grants and other transfer payments	N2		
Supplies and consumables used	N3		
Depreciation and amortization			
Impairment of property, plant and equipment*			
Other expenses	N4		
Finance costs			
Gain / Loss on Disposal of Non- Current Assets			
Gain / Loss on Disposal of Investments			
Total Expenditure - D			
Net Operating Surplus / (Deficit) - E = C - D			
Appropriations out of Consolidated Fund			
Transfer to Sinking Funds			
Transfer to Other Funds			
Total Appropriations out if Consolidated Fund - F			
Net Surplus / (Deficit) transferred to Consolidated Fund - G = E - F			

Annexure 2

Government of Andhra Pradesh

Statement of Financial Position as on March 31,20XX

Amount (Rs. '000s)

Particulars	Schedules	Actuals	
		Current Year	Previous Year
ASSETS			
Current Assets			
Cash and cash equivalents	29		
Receivables			
Recoverables from non exchange transactions (taxes and transfers)	30		
Receivables from exchange transactions			
Inventories	31		
Prepayments			
Investments (accounted for using equity method)	32		
Other financial assets	33		
Other current assets	34		
Sub Total - A			
Non-current assets			
Receivables			
Receivables from exchange transactions			
Recoverables from non exchange transactions (taxes and transfers)	30		
Inventories	31		
Investments	32		
Other financial assets	33		
Heritage Assets - Tangible			
Heritage Assets - Intangible			
Property, Plant and Equipment	35		
Capital work in progress	35		
Intangible assets	36		
Sub Total - B			
Total Assets - C = A + B			
LIABILITY			
Current liabilities			
Payables			
Taxes and transfers payable			
Payable under exchange transactions	37		
Short term borrowings			
Current provision of long term borrowings	38		
Short term provisions			
Employee benefits	39		
Superannuation			
Other financial liability [2]	40		
Sub-Total - D		**0**	**0**
Non-current liabilities			
Payables			
Taxes and transfers payable			
Payable under exchange transactions	37		
Long Term Borrowings	38		
Long term provisions			
Employee benefits	39		
Superannuation			
Other financial liabilities	40		
Sub-Total - E		**0**	**0**
Total liabilities - F = D + E		**0**	**0**
Net Assets - G = C - F		**0**	**0**
NET ASSETS/EQUITY			
Contributed by			
Reserves and Surplus			
Earmarked Funds	41		
Contingency Fund			
Contingency Fund of the State	42		
Consolidated Fund			
Consolidated Fund of the State	43		
Total Net Assets/Equity - H		**0**	**0**
Contingent liabilities and Unrecognised Contractual Commitments	44		

Notes:

(1) Loans and Advances are included in other financial assets

(2) Long term borrowings, Debts and Borrowings

Annexure 3

Government of Andhra Pradesh

Statement of Changes in Equity/Net Assets as on March 31, 20XX

Amount (Rs. '000s)

	Particulars	Consolidated Fund		Contingency Fund		Total	
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Opening Balance							
	(a)						
Add/Deduct	Surplus or (Deficit) for the period (b)						
	Contingency Fund Pending Recoupment (c)						
	Total - A						
Add	Transitional Adjustments - B						
Add	Item of Revenue & Expense, which, as required by other standard, is recognised directly in net assets/equity, and the total of these items - C						
Add	Cumulative effect of changes in accounting policy and the correction of fundamental errors dealt with under the benchmarks treatments in *(IPSAS - 3)* - D						
Add	…….						
Closing Balance	**A + B + C + D**						

Annexure 4

Cash Flow Statement For the Year Ended March 31, 20XX

Amount (Rs. '000s)

Particulars	Actuals	
	Current Year	Previous Year
Cash Flows from Operating Activities:		
Receipts:		
Tax Revenue:		
Taxes on Income and Expenditure		
Taxes on Property and Capital Transaction		
Taxes on Commodity and Services		
Total Tax Revenue		
Non-tax Revenue:		
General Services		
Social Services		
Economic Services		
Interest Receipts		
Total Non-tax Revenue		
Grants-in-aid and Contributions		
Total (A)		
Less Disbursements:		
General Services		
Social Services		
Economic Services		
Grants-in-aid and Contributions		
Contingency Fund (net)		
Total (B)		
Net Cash flows from Operating Activities C = (A)-(B)		
Cash Flows from Investing Activities		
Receipts:		
Sale of Property, Plant and Equipment		
Sale of Investments (Disinvestment receipts etc.)		
Loans and Advances		
Dividends and Profits		
Total (D)		
Disbursements:		
Investments in other Entities		
Capital Expenditure Heads		
Loans and Advances		
Total (E)		
Net Cash Flow from Investing Activities -(F) = (D)-(E)		
Net Cash flow from Operating and Investing activities (C)+(F)=(G)		
Cash Flows from Financing Activities		
Cash was provided from :-		
Internal Debt		
External Debt (If applicable)		
Small Savings, Provident Funds etc.		
Reserve Funds bearing interest		
Reserve Funds not bearing interest		
Deposits bearing interest		
Deposits not bearing interest		
Advances		
Suspense and Miscellaneous		
Remittances		
Total (H)		
Cash was disbursed towards :		
Internal debt		
External debt (If applicable)		
Small Savings, Provident Funds etc.		
Reserve Funds bearing interest		
Reserve Funds not bearing interest		
Deposits bearing interest		
Deposits not bearing interest		
Advances		
Suspense and Miscellaneous		
Remittances		
Total (I)		
Net Cash Flow from Financing Activities - (J) = (H)-(I)		
Net Movement in Cash and Cash Equivalents -K = (G)+(J)		
Opening Balance of Cash and Cash Equivalents (L)		
Closing Balance of Cash and Cash Equivalents = (L)+(K)		

Notes to the Cash Flow Statement

	Current Year	Previous Year
(a) Cash and Cash Equivalents		
Cash and cash equivalents consist of cash in treasuries and deposit with Reserve Bank of India and other Banks and Remittances in transit, as stated below:		
Cash in treasuries		
Deposit with RBI		
Deposit with other Banks		
Remittances in transit (Local)		
Remittances in transit (Foreign)		
TOTAL		

(b) Any other notes, if required may be included here.

Annexure 5

Government of Andhra Pradesh

Notes on Accounts

Schedule No. 1 Significant Accounting Policies

Annexure 6

Government of Andhra Pradesh

Schedules to Statement of Financial Performance for the year ended March 31, 20XX

Amount (Rs. '000s)

Particulars	No.	Actuals			Finance Accounts Linkage	
		Current Year	Previous Year		Statement No.	Major Head
Schedule No. 2: Taxes on income and expenditure						
Corporation Tax					1	0020
Taxes on Income other than Corporation Tax					1	0021
Taxes on Agricultural Income					1	0022
Hotel Receipts Tax					1	0023
Interest Tax					1	0024
Other Taxes on Income and Expenditure					1	0028
Total						
Schedule No. 3: Taxes on property and capital transactions						
Land Revenue					1	0029
Stamps and Registration Fees					1	0030
Estate Duty					1	0031
Taxes on Wealth					1	0032
Taxes on Immovable property other than Agricultural land					1	0035
Total						
Schedule No. 4: Taxes on comodities and services						
Customs					1	0037
Union Excise Duties					1	0038
State Excise					1	0039
Taxes on Sales, Trade etc.					1	0040
Taxes on Vehicles					1	0041
Taxes on Goods and Passengers					1	0042
Taxes and Duties on Electricity					1	0043
Service Tax					1	0044
Other Taxes and Duties on Commodities and Services					1	0045
Total						
Schedule No. 5: Interest Receipts , Dividends and Profits						
Interest Receipts					1	0049
Dividends and Profits					1	0050
Total						
Schedule No. 6: Other Non - Tax Revenue						
General Services						
Public Service Commission					1	0051
Police					1	0055
Jails					1	0056
Supplies and Disposals					1	0057
Stationery and Printing					1	0058
Public Works					1	0059
Other Administrative Services					1	0070
Contributions and Recoveries towards Pension and other Retirement Benefits					1	0071
Miscellaneous General Services					1	0075
Sub Total						
Social Services						
Education, Sports, Art and Culture					1	0202
Medical and Public Health					1	0210
Family Welfare					1	0211
Water Supply and Sanitation					1	0215
Housing					1	0216
Urban Development					1	0217
Information and Publicity					1	0220
Labour and Employment					1	0230
Social Security and Welfare					1	0235
Other Social Services					1	0250
Sub Total						
Economic Services						
Crop Husbandry					1	0401
Animal Husbandry					1	0403
Dairy Development					1	0404
Fisheries					1	0405
Forestry and Wild Life					1	0406
Plantations					1	0407
Co-operation					1	0425
Other Agricultural Programmes					1	0435

Government of Andhra Pradesh

Schedules to Statement of Financial Performance for the year ended March 31, 20XX

Amount (Rs. '000s)

Particulars	No.	Actuals			Finance Accounts Linkage	
		Current Year	Previous Year		Statement No.	Major Head
Land Reforms					1	0506
Other Rural Development Programmes					1	0515
Major and Medium Irrigation					1	0701
Minor Irrigation					1	0702
Power					1	0801
Coal and Lignite					1	0803
Non-Conventional Sources of Energy					1	0810
Village and Small Industries					1	0851
Industries					1	0852
Non-ferrous Mining & Metallurgical Industries					1	0853
Other Industries					1	0875
Ports and Light Houses					1	1051
Shipping					1	1052
Civil Aviation					1	1053
Roads and Bridges					1	1054
Road Transport					1	1055
Inland Water Transport					1	1056
Other Transport Services					1	1075
Other Scientific Research					1	1425
Tourism					1	1452
Foreign Trade and Export Promotion					1	1453
Civil Supplies					1	1456
Other General Economic Services					1	1475
Sub Total						
Miscellaneous Capital Receipts						
Total						
Schedule No. 7: Grants in Aid and Contributions						
Grants-in-aid from Central Government					1	1601
States' share of Union Excise Duties					1	1603
Aid Material and Equipment					1	1606
Total						
Schedule No. 8 : Organs of State						
Parliament/State/Union Territory Legislatures					1	2011
President, Vice-President/Governor, Adminstrator of Union Territories					1	2012
Council of Ministers					1	2013
Administration of Justice					1	2014
Elections					1	2015
Total						
Schedule No. 9 : Fiscal Services						
Collection of taxes in property and capital transactions						
Land Revenue					1	2029
Stamps and Registration					1	2030
Collection of Estate Duty,Taxes on Wealth and Gift Tax					1	2031
Sub Total						
Collection of taxes on commodities and services						
State Excise					1	2039
Taxes on Sales, Trade etc.					1	2040
Taxes on Vehicles					1	2041
Other Taxes and Duties on Commodities and Services					1	2045
Sub Total						
Other Fiscal Services					1	2047
Total						
Schedule No. 10 : Administrative services						
Public Service Commission					1	2051
Secretariat - General Services					1	2052
District Administration					1	2053
Treasury and Accounts Administration					1	2054
Police					1	2055
Jails					1	2056
Supplies and Disposals					1	2057
Stationery and Printing					1	2058
Public Works					1	2059
Other Administrative Services					1	2070
Total						

Government of Andhra Pradesh

Schedules to Statement of Financial Performance for the year ended March 31, 20XX

Amount (Rs. '000s)

Particulars	No.	Actuals			Finance Accounts Linkage	
		Current Year	Previous Year		Statement No.	Major Head
Schedule No. 11 : Pension and miscellaneous general services						
Pensions and Other Retirement Benefits					1	2071
Miscellaneous General Services					1	2075
Total						
Schedule No. 12 : Education, Sports, Art and Culture						
General Education					1	2202
Technical Education					1	2203
Sports and Youth Services					1	2204
Art and Culture					1	2205
Total						
Schedule No. 13 : Health and Family Welfare						
Medical and Public Health					1	2210
Family Welfare					1	2211
Total						
Schedule No. 14 : Water Supply, Sanitation, Housing and Urban Development						
Water Supply and Sanitation					1	2215
Housing					1	2216
Urban Development					1	2217
Total						
Schedule No. 15 : Information and Broadcasting						
Information and Publicity					1	2220
Total						
Schedule No. 16 : Welfare of SC, ST and OBC						
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes					1	2225
Total						
Schedule No. 17 : Labour and Labour Welfare						
Labour and Employment					1	2230
Total						
Schedule No. 18 : Social Welfare and Nutrition						
Social Security and Welfare					1	2235
Nutrition					1	2236
Relief on account of Natural Calamities					1	2245
Total						
Schedule No. 19 : Others						
Other Social Services					1	2250
Secretariat-Social Services					1	2251
Total						
Schedule No. 20 : Agriculture and allied activities						
Crop Husbandry					1	2401
Soil and Water Conservation					1	2402
Animal Husbandry					1	2403
Dairy Development					1	2404
Fisheries					1	2405
Forestry and Wild Life					1	2406
Plantations					1	2407
Food Storage and Warehousing					1	2408
Agricultural Research and Education					1	2415
Agricultural Financial Institutions					1	2416
Co-operation					1	2425
Other Agricultural Programmes					1	2435
Total						

Government of Andhra Pradesh

Schedules to Statement of Financial Performance for the year ended March 31, 20XX

Amount (Rs. '000s)

Particulars	No.	Actuals		Finance Accounts Linkage	
		Current Year	Previous Year	Statement No.	Major Head
Schedule No. 21 : Rural development					
Special Programmes for Rural Development				1	2501
Rural Employment				1	2505
Land Reforms				1	2506
Other Rural Development Programmes				1	2515
Total					
Schedule No. 22 : Irrigation and flood control					
Major and Medium Irrigation				1	2701
Minor Irrigation				1	2702
Command Area Development				1	2705
Flood Control and Drainage				1	2711
Total					
Schedule No. 23 : Energy					
Power				1	2801
Coal and Lignite				1	2803
New and Renewable Energy				1	2810
Total					
Schedule No. 24 : Industry and minerals					
Village and Small Industries				1	2851
Industries				1	2852
Non-Ferrous Mining and Metallurgical Industries				1	2853
Other Industries				1	2875
Other Outlays on Industries and Minerals				1	2885
Total					
Schedule No. 25 : Transport					
Ports and Light Houses				1	3051
Shipping				1	3052
Civil Aviation				1	3053
Roads and Bridges				1	3054
Road Transport				1	3055
Inland Water Transport				1	3056
Other Transport Services				1	3075
Total					
Schedule No. 26 : Science, technology and environment					
Other Scientific Research				1	3425
Ecology and Environment				1	3435
Total					
Schedule No. 27 : General economic services					
Secretariat-Economic Services				1	3451
Tourism				1	3452
Foreign Trade and Export Promotion				1	3453
Census, Surveys and Statistics				1	3454
Meteorology				1	3455
Civil Supplies				1	3456
General Financial and Trading Institutions				1	3465
Other General Economic Services				1	3475
Total					
Schedule No. 28 : Transfers to other government entities					
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions				1	3604
Aid Materials and Equipments				1	3606
Total					

Government of Andhra Pradesh

Schedules to Statement of Financial Position as on March 31, 20XX

Amount (Rs. '000s)

Particulars	Actuals			Finance Accounts Linkage	
	Current Year	Previous Year		Statement No.	Major Head
Schedule No. 29: Cash and Cash Equivalents					
Current Assets					
Cash in treasuries				16	8999
Cash with Departments				16	8671
Permanent Cash Imprest				16	8672
Deposits with Reserve Bank of India				16	8999
Deposits with other banks				16	8999
Security Deposits made by Government				16	8674
Cash Balance Investment Account				16	8675
Remittances in transit				16	8999
Total	**0**	**0**			
Schedule No. 30: Recoverables from non exchange transactions (taxes and transfers)					
Current Assets					
Recoverable from Taxes					
Taxes on income and expenditure					
Taxes on property and other transactions					
Taxes on commodities and services					
Transfers					
Others					
Total	0	0			
Less : Provision for doubtful debts					
Net Recoverables from non exchange transactions - Current Assets - A	0	0			
Non -Current Assets					
Recoverable from Taxes					
Taxes on income and expenditure					
Taxes on property and other transactions					
Taxes on commodities and services					
Transfers					
Others					
Total	0	0			
Less : Provision for doubtful debts					
Net Receivables - Non Current Assets - B	0	0			
Total Recoverables from Non-Exchange Transactions - A + B	0	0			
Schedule 31: Inventory					
Current Assets					
Consumable Stores					
Maintenance Materials					
Spare Parts for Plant and Equipment					
Strategic Stockpiles (including energy reserves)					
Educational / Training Course Materials					
Work in progress					
Educational / Training Course Materials					
Client Services (that are sold at arm's length prices)					
Land/Property Held for resale					
Total	0	0			
Non Current Assets					
Consumable Stores					
Maintenance Materials					
Spare Parts for Plant and Equipment					
Strategic Stockpiles (including energy reserves)					
Educational / Training Course Materials					
Work in progress					
Educational / Training Course Materials					
Client Services (that are sold at arm's length prices)					
Land/Property Held for resale					
Total	0	0			
Grand Total - A + B	**0**	**0**			
Of the above Rs. Have been pledged/hypothecated as security for various liabilities.					
Schedule No. 32: Investments (accounted for using equity method)					
Current Assets					
Investments out of Earmarked Funds					
Investment in Shares					
Statutory Corporations					
Government Companies					
Joint Stock Companies					
Cooperative Bank and Societies - Credit Cooperatives					
Cooperative Bank and Societies - Housing Cooperatives					

Government of Andhra Pradesh

Schedules to Statement of Financial Position as on March 31, 20XX

Amount (Rs. '000s)

Particulars	Actuals			Finance Accounts Linkage	
	Current Year	Previous Year		Statement No.	Major Head
Cooperative Bank and Societies - Labour Cooperatives					
Cooperative Bank and Societies - Farming Cooperatives					
Cooperative Bank and Societies - Warehousing and Marketing Cooperatives					
Cooperative Bank and Societies - Processing Cooperatives					
Cooperative Bank and Societies - Dairy Cooperatives					
Cooperative Bank and Societies - Fishermen's Cooperatives					
Cooperative Bank and Societies - Cooperative sugar Mills					
Cooperative Bank and Societies - Cooperative Spinning Mills					
Cooperative Bank and Societies - Industrial Cooperatives					
Cooperative Bank and Societies - Consumer Cooperatives					
Cooperative Bank and Societies - Other Cooperatives					
Cooperative Bank and Societies - Tribal Area Sub Plan					
Other Marketable Securities					
Long term deposits (not classified as cash equivalents)					
Others					
Total - A	0	0			
Non- Current Assets					
Investments out of Earmarked Funds				14	
Investment in Shares				14	
Statutory Corporations				14	
Government Companies				14	
Joint Stock Companies				14	
Cooperative Bank and Societies - Credit Cooperatives				14	
Cooperative Bank and Societies - Housing Cooperatives				14	
Cooperative Bank and Societies - Labour Cooperatives				14	
Cooperative Bank and Societies - Farming Cooperatives				14	
Cooperative Bank and Societies - Warehousing and Marketing Cooperatives				14	
Cooperative Bank and Societies - Processing Cooperatives				14	
Cooperative Bank and Societies - Dairy Cooperatives				14	
Cooperative Bank and Societies - Fishermen's Cooperatives				14	
Cooperative Bank and Societies - Cooperative sugar Mills				14	
Cooperative Bank and Societies - Cooperative Spinning Mills				14	
Cooperative Bank and Societies - Industrial Cooperatives				14	
Cooperative Bank and Societies - Consumer Cooperatives				14	
Cooperative Bank and Societies - Other Cooperatives				14	
Cooperative Bank and Societies - Tribal Area Sub Plan				14	
Other Marketable Securities				14	
Long term deposits (not classified as cash equivalents)				14	
Others				14	
Total - B	0	0			
Grand Total - A + B	**0**	**0**			

Government of Andhra Pradesh

Schedules to Statement of Financial Position as on March 31, 20XX

Amount (Rs. '000s)

Particulars	Actuals		Finance Accounts Linkage	
	Current Year	Previous Year	Statement No.	Major Head
Schedule No. 33: Other Financial Assets				
Current				
Loans and advances			*From the details below*	
Civil Advances			16	8550
Other financial assets				
Total - Other Financial Assets - Current				
Loans and advances				
Civil Advances				
Other financial assets				
Total - Other Financial Assets - Non - Current				
Grand Total - Other Financial Assets				
Details of Loans and Advances				
Loans and Advances				
A. General Services				
Pension and Miscellaneous services			*From the detailed break up below*	
Sub-Total - A				
B.Social Services				
Education, Sports, Art and Culture			*From the detailed break up below*	
Health and Family Welfare				
Water Supply, Sanitation, Housing and Urban Development				
Information and Broadcasting				
Social Welfare and Nutrition				
Welfare of SC, ST and OBC				
Others				
Sub-Total - B				
C.Economic Services				
Agriculture and Allied Services			*From the detailed break up below*	
Rural Development				
Irrigation and Flood Control				
Energy				
Industry and Minerals				
Transport				
Science, Technology and Environment				
General Economic Services				
Sub-Total - C				
Loans to Employees - D				
Loans for Miscellaneous Services - E				
Total - Loans and Advances - A + B + C+ D + E				
Detailed Breakup of Loans and Advances				
A. General Services				
Pension and Miscellaneous services				
a. Loans for Miscellaneous General Services			16	6075
Total - A				
B. Social Services				
Education, Sports, Art and Culture				
Loans for Education, Sports, Art and Culture			16	6202
Sub-Total				
Health and Family Welfare				
Loans for Medical and Public Health			16	6210
Loans for Family Welfare			16	6211
Sub-Total				
Water Supply, Sanitation, Housing and Urban Development				
Loans for Water Supply and Sanitation			16	6215
Loans for Housing			16	6216
Loans for Urban Development			16	6217
Sub-Total				
Information and Broadcasting				
Loans for Information and Publicity			16	6220
Sub-Total				

Government of Andhra Pradesh

Schedules to Statement of Financial Position as on March 31, 20XX

Amount (Rs. '000s)

Particulars	Actuals		Finance Accounts Linkage	
	Current Year	Previous Year	Statement No.	Major Head
Welfare of SC, ST and OBC				
Loans for Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes			16	6225
Sub-Total				
Social Welfare and Nutrition				
Loans for Social Security and Welfare			16	6235
Loans for Relief on account of Natural Calamities			16	6245
Sub-Total				
Others				
Loans for Other Social Services			16	6250
Sub-Total				
Total - B				
C. Economic Services				
Agriculture and allied activities				
Loans for Crop Husbandry			16	6401
Loans for Soil and Water Conservation			16	6402
Loans for Animal Husbandry			16	6403
Loans for Dairy Development			16	6404
Loans for Fisheries			16	6405
Loans for Forestry and Wild Life			16	6406
Loans for Plantations			16	6407
Loans for Food Storage and Warehousing			16	6408
Loans to Agricultural Financial Institutions			16	6416
Loans for Co-operation			16	6425
Loans for Other Agricultural Programmes			16	6435
Sub Total				
Rural development				
Loans for Special Programmes for Rural Development			16	6501
Loans for Rural Employment			16	6505
Loans for Land Reforms			16	6506
Loans for Other Rural Development Programmes			16	6515
Sub Total				
Irrigation and flood control				
Loans for Major and Medium Irrigation			16	6701
Loans for Minor Irrigation			16	6702
Loans for Command Area Development			16	6705
Loans for Flood Control Projects			16	6711
Sub Total				
Energy				
Loans for Power Projects			16	6801
Loans for New and Renewable Energy			16	6810
Sub Total				
Industry and minerals				
Loans for Village and Small Industries			16	6851
Loans for Iron and Steel Industries			16	6852
Loans for Non-Ferrous Mining and Metallurgical Industries			16	6853
Loans for Cement and Non-Metallic Mineral Industries			16	6854
Loans for Fertilizer Industries			16	6855
Loans for Petro-Chemical Industries			16	6856
Loans for Chemical & Pharmaceutical Industries			16	6857
Loans for Engineering Industries			16	6858
Loans for Telecommunication and Electronic Industries			16	6859
Loans for Consumer Industries			16	6860
Loans for Other Industries			16	6875
Other loans to Industries and Minerals			16	6885
Sub Total				
Transport				
Loans for Ports and Light Houses			16	7051
Loans for shipping			16	7052
Loans for Civil Aviation			16	7053
Loans for Road Transport			16	7055
Loans for Inland Water Transport			16	7056
Loans for Other Transport Services			16	7075
Sub Total				
Science, technology and environment				
Loans for Other Communication Services			16	7275
Loans for Other Scientific Research			16	7425
Sub Total				

Government of Andhra Pradesh

Schedules to Statement of Financial Position as on March 31, 20XX

Amount (Rs. '000s)

Particulars	Actuals		Finance Accounts Linkage	
	Current Year	Previous Year	Statement No.	Major Head
General economic services				
Loans for Tourism			16	7452
Loans for Foreign Trade and Export Promotion			16	7453
Loans for General Financial and Trading Institutions			16	7465
Loans for Other General Economic Services			16	7475
Sub Total				
Total - C				
D. Loans to Employees				
Loans to Government Servants,etc.			16	7610
E. Loans for Miscellaneous Services				
Miscellaneous Loans			16	7615
Grand Total - A + B + C+ D + E				

Of the above,
Loans and advances receivable in next 12 months
Loans and advances receivable after 12 months

Government of Andhra Pradesh

Schedules to Statement of Financial Position as on March 31, 20XX

Schedule 35: Property, Plant and Equipment *Amount (Rs. '000s)*

Particulars	Gross Block				Accumulated Depreciation / Impairment Losses				Net Block	
	Opening Balance	*Additions*	*Deletions*	*Closing Balance*	*Opening Balance*	*Additions (Depreciation for the year)*	*Deletions (assets sold)*	*Closing Balance*	*Closing Balance (Current Year)*	*Opening Balance (Previous Year)*
	(1)	*(2)*	*(3)*	*(4) = (1) + (2) - (3)*	*(5)*	*(6)*	*(7)*	*(8) = (5) + (6) - (7)*	*(9) = (4) - (8)*	*(10)*
Land										
Operational Buildings										
Roads										
Machinery										
Aircraft (excluding military)										
Specialist Military Equipment										
Motor Vehicles										
Furniture and Fixtures										
Office Equipment										
Other Plant and Equipment										
Total										
Capital Work in Progress										

Note :
The classes of assers indicated above are only indicative and not exhaustive.
The basis of valuation of each class of asset shall be separately disclosed

Government of Andhra Pradesh

Schedules to Statement of Financial Position as on March 31, 20XX

Schedule 36 : Intangible Assets

Amount (Rs. '000s)

Assets	Gross Block				Accumulated Amortisation / Impairment Losses				Net Block	
	Opening Balance	*Additions*	*Deletions*	*Closing Balance*	*Opening Balance*	*Additions (Depreciation for the year)*	*Deletions (assets sold)*	*Closing Balance*	*Closing Balance (Current Year)*	*Opening Balance (Previous Year)*
	(1)	*(2)*	*(3)*	*(4) = (1) + (2) - (3)*	*(5)*	*(6)*	*(7)*	*(8) = (5) + (6) - (7)*	*(9) = (4) - (8)*	*(10)*
Software Developments				0				0		0
Patents and Copyrights				0				0		0
Research and Development work				0				0		0
Other intangible assets				0				0		0
Total	0	0	0	0	0	0	0	0	0	0

Note :
The classes of assers indicated above are only indicative and not exhaustive.

Government of Andhra Pradesh

Schedules to Statement of Financial Position as on March 31, 20XX

Amount (Rs. '000s)

Particulars	Actuals		Finance Accounts Linkage	
	Current Year	Previous Year	Statement No.	Major Head
Schedule 34: Other Current Assets				
Other Current Assets				
Investment Property				
Agricultural Assets				
Other				
Total	0	0		
Schedule 37: Payables				
Current Liabilities				
Dues to creditors				
Recoveries payable				
Interest accrued and due				
Provisions				
Others				
Total	**0**	**0**		
Non - current Liabilities				
Dues to creditors				
Recoveries payable				
Interest accrued and due				
Others				
Total	**0**	**0**		
Schedule 38: Borrowings				
Current Liabilities				
Internal Debt			16	
Loans and Advances from Central Government				
Others				
Total	**0**	**0**		
Non Current Liabilities				
Internal Debt			16	6003
Loans and Advances from Central Government			16	6004
Others				
Total	**0**	**0**		
Schedule 39: Employee Benefits				
Current Liabilities				
State Provident Fund				
Insurance and Pension Funds				
Salaries payable				
Others				
Total	**0**	**0**		
Non-Current Liabilities				
State Provident Fund				8009
Insurance and Pension Funds				8011
Salaries payable				
Others				
Total	**0**	**0**		
Schedule 40: Other Financial Liabilities				
Current				
Deposits and Advances Received				
Deposits Bearing Interest				
Civil Deposits				
Deposits of Local Funds				
Other Deposits				
Deposits not Bearing Interest				
Civil Deposits				
Deposit of Local Funds				
Other Deposits				
National Small Savings Fund				
Others				
Total	0	0		
Non -Current				
Deposits and Advances Received				
Deposits Bearing Interest				
Civil Deposits			16	8336
Deposits of Local Funds			16	8338
Other Deposits			16	8342
Deposits not Bearing Interest				
Civil Deposits			16	8443
Deposit of Local Funds			16	8448
Other Deposits			16	8449
National Small Savings Fund			16	8007
Others				
Total	0	0		
Schedule 42: Contingency Fund				
Contingency Fund			1	
Contingency Fund Pending Recoupement			1	
Total	0	0		

Government of Andhra Pradesh

Schedules to Statement of Financial Position as on March 31, 20XX

Amount (Rs. '000s)

Particulars	Actuals		Finance Accounts Linkage	
	Current Year	Previous Year	Statement No.	Major Head
Schedule 43: Consolidated Fund				
Opening Balance			8	Explanory Notes
Add / (Deduct) : Net Surplus / (Deficit) During the Year				
Total				
Add/(Deduct) : Adjustments to Consolidated Fund, if any				
Closing Balance	0	0		

Notes

Adjustments to Consolidated Fund	Actuals			
	Current Year	Previous Year		
Investments			14	
CWIP			13	
PPE			13	
Reversal of Capital Expenditure for the Year			13	
Total	**0**	**0**		

Current Liabilities includes the following

	Current Year	Previous Year		
Suspense Accounts			16	8658
Cheques and Bils			16	8670
Accounts with Governments of Other Countries			16	8679
Cash Remmittances and Adjustment between Officers rendering a/cs to the same A.O			16	8782
Adjusting Account between Central and State Governments			16	8786
Inter State Suspense Account			16	8793
Total	0	0.00		

Government of Andhra Pradesh

Schedules to Statement of Financial Position as on March 31, 20XX

Amount (Rs. '000s)

Reserve funds not bearing interest **Existing Finance Accounts Linkage - Statement No.** **Major Head**	 16 8115	 16 8121	
Particulars	**Depreciation/ Renewal Reserve Fund**	**General and other Reserve Funds**	**Total**
a. Opening Balance			0
b. Additions (i) Transfer from Consolidated Fund (ii) Interest/Dividend earned on Earmarked Fund Investments (iii) Profit on disposal of Earmarked Fund Investments (iv) Appreciation in Value of Earmarked Fund Investments (v) Other addition (Specify nature)			
Total (b)	0	0	0
Total (a+b)	0	0	0
(c) Payments out of funds (i) Capital expenditure on Fixed Assets Others			
Sub – Total	0	0	0
(ii) Revenue Expenditure on Personnel Cost Rent Other administrative charges			
Sub – Total	0	0	0
(iii) Other: Loss on disposal of Earmarked Fund Investments Diminution in Value of Earmarked Fund Investments Transferred to Consolidated Fund Others			
Sub –total	0	0	0
Total of (i+ii+iii) (c)			
Closing Balance – (a+b)-(c)	0	0	0

Government of Andhra Pradesh

Schedules to Statement of Financial Position as on March 31, 20XX

Reserve funds not bearing interest							
Existing Finance Accounts Linkage - Statement No.	16	16	16	16	16	16	
Major Head	8222	8223	8225	8226	8229	8235	
Particulars	**Sinking Funds**	**Famine Relief Fund**	**Roads and Bridges Fund**	**Depreciation/ Renewal Reserve Fund**	**Development and Welfare Funds**	**General and Other Reserve Funds**	**Total**
a. Opening Balance							0
b. Additions							
(i) Transfer from Consolidated Fund							0
(ii) Interest/Dividend earned on Earmarked Fund Investments							
(iii) Profit on disposal of Earmarked Fund Investments							
(iv) Appreciation in Value of Earmarked Fund Investments							
(v) Other addition (Specify nature)							0
Total (b)	0	0	0	0	0	0	0
Total (a+b)	0	0	0	0	0	0	0
(c) Payments out of funds							
(i) Capital expenditure on							
Fixed Assets							
Others							
Sub – Total	0	0	0	0	0	0	0
(ii) Revenue Expenditure on							
Salaries, Wages							
Rent							
Other administrative charges							
Sub – Total	0	0	0	0	0	0	0
(iii) Other:							
Loss on disposal of Earmarked Fund Investments							
Diminution in Value of Earmarked Fund Investments							
Transferred to Consolidated Fund							
Others							0
Sub –total	0	0	0	0	0	0	0
Total of (i+ii+iii) (c)	0	0	0	0	0	0	0
Closing Balance – (a+b)-(c)	0	0	0	0	0	0	0

Schedules to Statement of Financial Position as on March 31, 20XX

Schedule 44: Contingent liabilities and Unrecognised Contractual Commitments

A. Contingent Liabilities **(From Statement No.6)**

Guarantees Given

Amount (Rs. '000s)

Nature of Entity	Maximum Amount of Guarantee for which Government have entered into agreements (Principal Only)	Amount Actually Covered By Gurantee as on March 31, 20XX	
		Principal	Interest
Statutory Corporations and Boards			
Municipal Corporations and Other Local Bodies			
Government Companies			
Other Joint Stock Companies			
Cooperative Banks and Societies			
Other Institutions			
Total			

B. Unrecognised Contractual Commitments

Amount (Rs. '000s)

Description	Cost of Works (Based on revised cost)	Expenditure Till Date (Actual Cash Outflow)	Unrecognised Contractual Commitments
Plan Schemes			
Others			
Total			

Government of Andhra Pradesh

Schedules to Statement of Financial Performance for the year ended March 31, 20XX

Amount (Rs. '000s)

Particulars	No.	Actuals	
		Current Year	Previous Year
Schedule No. N1 : Wages, Salaries and Employee Benefits Pay Allowances Dearness Allowance House Rent Allowance Medical Reimbursement Encashment of Earned leave Leave Travel Concession Wages Pension (New Pension Scheme) Provision for Pension (Old Pension Scheme) Provision for Gratuity Provision for Leave Encashment			
Total			
Schedule No. N2: Grants and Other Transfer Payments Post Matriculation Scholarships Pre Matric Scholarships Compensation and Assignments to Local Bodies and Panchayati Raj Institutions Aid Materials and Equipments Others			
Total			
Schedule No. N3: Supplies and Consumables Used Material and Supplies Cost of Ration/Diet charges			
Total			
Schedule No. N4: Other Expenditure Travel Allowance Service postage, Telegram and Telephone Charges Other Office Expenses Water and Electricity charges Rents, Rates and Taxes Maintenance Other Payments Other Contractual Services Other Expenditure Promotion of Inter caste marriages			
Total			

Annexure 7

Government of Andhra Pradesh
Statement of Comparison of Budget and Actual Amounts for the Year Ended March 31, 20XX

Amount (Rs. '000s)

Particulars	Schedules	Budget Grants					Actuals (on Comparable basis)	Difference Final Budget Grants and Actuals
		Original	Reappropriation	Supplementary	Surrendered	Revised		
Receipts								
Taxes								
Taxes on income and expenditure								
Taxes on property and capital transactions								
Taxes on comodities and services								
Sub Total								
Fees, fines, penalties and licenses								
Revenue from exchange transactions								
Interest Receipts , Dividends and Profits								
Other non-tax revenue								
Transfers from other government entities								
Grants in Aid from Central Government								
Other Revenue								
Receipts from sale of investments								
Receipts from sale of property, plant and equipment								
Receipts from disposal of any other asset								
Total Receipts								
Payments								
General Services								
Organs of State								
Fiscal Services								
i. Collection of taxes in property and capital transactions								
ii.Collection of taxes on commodities and services								
iii. Other fiscal services								
Administrative services								
Pension and miscellaneous general services								
Sub Total								
Social Services								
Education, Sports, Art and Culture								
Health and Family Welfare								
Water Supply, Sanitation, Housing and Urban Development								
Information and Broadcasting								
Welfare of SC, ST and OBC								
Labour and Labour Welfare								
Social Welfare and Nutrition								
Others								
Sub Total								
Economic Services								
Agriculture and allied activities								
Rural development								
Irrigation and flood control								
Energy								
Industry and minerals								
Transport								
Science, technology and environment								
General economic services								
Sub Total								
Transfers to other government entities								
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions								
Other Expenses								
Finance Costs								
Purchase of Property, Plant and Equipment								
Investments made								
Total Payments								

Note : Schedules to be prepared for each of the above heads in line with the statement of financial performance and financial position

Government of Andhra Pradesh

Reconciliation between the actual amounts on a comparable basis and the actual amounts in the Statement of Cash Flows

Amount (Rs. '000s)

	Operating	Investing	Financing	Total
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement				
Basis Differences				
Timing Differences				
Entity Differences				
Actual Amount in the Statement of Cash Flows				

Basis differences, which occur when the approved budget is prepared on a basis other than the accounting basis. For example, where the budget is prepared on the cash basis or modified cash basis and the financial statements are prepared on the accrual basis;

Timing differences, which occur when the budget period differs from the reporting period reflected in the financial statements

Entity differences, which occur when the budget omits programs or entities that are part of the entity for which the financial statements are prepared.

Appendix V

Filled in Model Accrual AFS Formats for the State

Appendix V: Filled in Model Accrual AFS Formats for the State

Annexure No.	Title
1	Trial Balance
2	Statement of Financial Performance
3	Statement of Financial Position
4	Statement of changes in Net Assets / Equity
5	Cash Flow Statement
6	Notes on Accounts
7	Schedules to Statement of Financial Position and Statement of Financial Performance

Annexure 1

Government of Andhra Pradesh
Trial Balance (Based on Existing Finance Accounts)

Amount (Rs. '000s)

Part	Sector	Sub Sector	Sub sub sector	Major Head	Major Head Description	As on March 31, 2009		As on March 31, 2008	
						Debit	Credit	Debit	Credit
Consolidated Fund									
	Tax Revenue								
		Taxes on income and expenditure							
				0020	Corporation Tax	-	38,699,500	-	35,493,600
				0021	Taxes on Income other than Corporation Tax	-	24,300,300	-	23,822,800
				0022	Taxes on Agricultural Income	-	3,743,523	-	3,555,415
				0023	Hotel Receipts Tax	-	-	-	-
				0024	Interest Tax	-	-	-	-
				0028	Other Taxes on Income and Expenditure	-	-	-	-
		Taxes on property and capital transactions							
				0029	Land Revenue	-	1,303,493	-	1,443,890
				0030	Stamps and Registration Fees	-	29,309,911	-	30,860,585
				0031	Estate Duty	-	-	-	-
				0032	Taxes on Wealth	-	36,400	-	39,400
				0035	Taxes on Immovable property other than Agricultural land	-	800,482	-	902,557
		Taxes on commodities and services							
				0037	Customs	-	22,559,600	-	21,139,100
				0038	Union Excise Duties	-	19,674,300	-	20,180,000
				0039	State Excise	-	57,526,052	-	40,406,874
				0040	Taxes on Sales, Trade etc.	-	218,516,635	-	190,264,896
				0041	Taxes on Vehicles	-	18,006,196	-	16,037,987
				0042	Taxes on Goods and Passengers	-	158,772	-	802,897
				0043	Taxes and Duties on Electricity	-	2,185,416	-	1,953,623
				0044	Service Tax	-	12,749,300	-	11,167,600
				0045	Other Taxes and Duties on Commodities and Services	-	2,028,019	-	1,705,700
	Non-Tax Revenue								
		Interest Receipts , Dividends and Profits							
				0049	Interest Receipts	-	34,874,033	-	35,253,395
				0050	Dividends and Profits	-	188,022	-	119,545
		Other non-tax revenue							
			General Services						
				0051	Public Service Commission	-	74,141	-	14,646
				0055	Police	-	1,053,602	-	998,346
				0056	Jails	-	27,366	-	28,909
				0057	Supplies and Disposals	-	-	-	-
				0058	Stationery and Printing	-	6,089	-	5,059
				0059	Public Works	-	76,545	-	75,608
				0070	Other Administrative Services	-	503,695	-	796,428
				0071	Contributions and Recoveries towards Pension and other Retirement Benefits	-	156,697	-	172,395

Part	Sector	Sub Sector	Sub sub sector	Major Head	Major Head Description	As on March 31, 2009		As on March 31, 2008	
						Debit	Credit	Debit	Credit
				0075	Miscellaneous General Services	-	29,440,630	-	7,786,369
			Social Services						
				0202	Education, Sports, Art and Culture	-	1,116,811	-	613,530
				0210	Medical and Public Health	-	484,299	-	673,118
				0211	Family Welfare	-	26,677	-	5,032
				0215	Water Supply and Sanitation	-	69,453	-	50,006
				0216	Housing	-	2,032,240	-	16,006
				0217	Urban Development	-	529,241	-	231,202
				0220	Information and Publicity	-	2,243	-	1,089
				0230	Labor and Employment	-	240,322	-	224,247
				0235	Social Security and Welfare	-	31,410	-	71,757
				0250	Other Social Services	-	47,203	-	54,080
			Economic Services						
				0401	Crop Husbandry	-	38,474	-	574,391
				0403	Animal Husbandry	-	28,953	-	38,985
				0404	Dairy Development	-	-	-	-
				0405	Fisheries	-	42,441	-	23,000
				0406	Forestry and Wild Life	-	932,196	-	909,193
				0407	Plantations	-	200,948	-	391,366
				0425	Co-operation	-	-	-	-
				0435	Other Agricultural Programmes	-	659	-	523
				0506	Land Reforms	-	30,415	-	36,252
				0515	Other Rural Development Programmes	-	5,568,237	-	2,966,141
				0701	Major and Medium Irrigation	-	383,312	-	420,265
				0702	Minor Irrigation	-	34,371	-	24,960
				0801	Power	-	157,654	-	251,319
				0803	Coal and Lignite	-	-	-	-
				0810	Non-Conventional Sources of Energy	-	*	-	-
				0851	Village and Small Industries	-	34,912	-	21,164
				0852	Industries	-	4,931	-	59,448
				0853	Non-ferrous Mining & Metallurgical Industries	-	16,849,819	-	15,975,625
				0875	Other Industries	-	318	-	406
				1051	Ports and Light Houses	-	681,021	-	527,960
				1052	Shipping	-	-	-	-
				1053	Civil Aviation	-	6	-	-
				1054	Roads and Bridges	-	302,595	-	237,606
				1055	Road Transport	-	-	-	-
				1056	Inland Water Transport	-	-	-	-
				1075	Other Transport Services	-	-	-	-
				1425	Other Scientific Research	-	*	-	4
				1452	Tourism	-	136,984	-	219,807
				1453	Foreign Trade and Export Promotion	-	-	-	-
				1456	Civil Supplies	-	165,795	-	498,898
				1475	Other General Economic Services	-	259,288	-	273,253
	Grants-In-Aid And Contributions								
				1601	Grants-in-aid from Central Government	-	80,152,563	-	71,007,249
				1603	States' share of Union Excise Duties	-	-	-	-

Part	Sector	Sub Sector	Sub sub sector	Major Head	Major Head Description	As on March 31, 2009		As on March 31, 2008	
						Debit	Credit	Debit	Credit
				1606	Aid Material and Equipment	-	-	-	-
	General Services								
		Organs of State							
				2011	Parliament/State/Union Territory Legislatures	527,214	-	449,069	-
				2012	President, Vice-President/Governor, Administrator of Union Territories	55,395	-	42,846	-
				2013	Council of Ministers	119,741	-	112,655	-
				2014	Administration of Justice	3,240,159	-	2,817,690	-
				2015	Elections	964,877	-	243,419	-
		Fiscal Services							
			Collection of taxes in property and capital transactions						
				2029	Land Revenue	562,495	-	597,291	-
				2030	Stamps and Registration	853,272	-	922,567	-
				2031	Collection of Estate Duty, Taxes on Wealth and Gift Tax	-	-	-	-
				2039	State Excise	2,012,827	-	1,650,459	-
				2040	Taxes on Sales, Trade etc.	1,908,001	-	1,758,861	-
				2041	Taxes on Vehicles	580,171	-	624,552	-
				2045	Other Taxes and Duties on Commodities and Services	40,937	-	35,001	-
			Other fiscal services						
				2047	Other Fiscal Services	544,860	-	630,892	-
		Interest payment and servicing of debt							
				2048	Appropriation for reduction or avoidance of debt	4,195,024	-	3,771,122	-
				2049	Interest Payments	80,571,215	-	75,887,183	-
		Administrative services							
				2051	Public Service Commission	186,381	-	119,263	-
				2052	Secretariat - General Services	1,279,038	-	10,533,285	-
				2053	District Administration	5,069,293	-	4,598,967	-
				2054	Treasury and Accounts Administration	1,437,554	-	1,431,412	-
				2055	Police	22,299,283	-	19,442,964	-
				2056	Jails	860,789	-	818,225	-
				2057	Supplies and Disposals	-	-	-	-
				2058	Stationery and Printing	434,046	-	411,835	-
				2059	Public Works	1,856,630	-	1,652,845	-
				2070	Other Administrative Services	2,510,422	-	2,223,512	-
		Pension and miscellaneous general services							
				2071	Pensions and Other Retirement Benefits	55,184,569	-	50,921,327	-
				2075	Miscellaneous General Services	7,322	-	5,095	-
	Social Services								
		Education, Sports, Art and Culture							
				2202	General Education	68,433,550	-	62,091,606	-
				2203	Technical Education	1,721,217	-	2,060,768	-
				2204	Sports and Youth Services	894,957	-	1,286,807	-
				2205	Art and Culture	633,965	-	609,111	-
		Health and Family Welfare							

Part	Sector	Sub Sector	Sub sub sector	Major Head	Major Head Description	As on March 31, 2009		As on March 31, 2008	
						Debit	Credit	Debit	Credit
				2210	Medical and Public Health	23,861,331	-	20,424,042	-
				2211	Family Welfare	5,086,521	-	3,966,511	-
		Water Supply, Sanitation, Housing and Urban Development							
				2215	Water Supply and Sanitation	13,402,318	-	12,992,500	-
				2216	Housing	13,648,044	-	9,090,726	-
				2217	Urban Development	29,199,313	-	15,817,438	-
		Information and Broadcasting							
				2220	Information and Publicity	2,304,747	-	1,248,114	-
		Welfare of SC, ST and OBC							
				2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	31,751,993	-	25,256,845	-
		Labor and Labor Welfare							
				2230	Labor and Employment	2,257,229	-	1,593,509	-
		Social Welfare and Nutrition							
				2235	Social Security and Welfare	24,610,790	-	14,899,032	-
				2236	Nutrition	27,774,041	-	11,899,756	-
				2245	Relief on account of Natural Calamities	4,210,917	-	3,162,951	-
		Others							
				2250	Other Social Services	-	-	-	-
				2251	Secretariat-Social Services	254,049	-	204,088	-
	Economic Services								
		Agriculture and allied activities							
				2401	Crop Husbandry	25,116,787	-	9,862,444	-
				2402	Soil and Water Conservation	210,935	-	215,201	-
				2403	Animal Husbandry	3,426,908	-	3,348,682	-
				2404	Dairy Development	5,000	-	11,338	-
				2405	Fisheries	461,038	-	418,336	-
				2406	Forestry and Wild Life	2,995,914	-	3,015,504	-
				2407	Plantations	-	-	-	-
				2408	Food Storage and Warehousing	-	-	-	-
				2415	Agricultural Research and Education	2,753,880	-	2,274,240	-
				2416	Agricultural Financial Institutions	-	-	1,472,911	-
				2425	Co-operation	2,353,283	-	-	-
				2435	Other Agricultural Programmes	153,399	-	128,137	-
		Rural development							
				2501	Special Programmes for Rural Development	6,193,653	-	9,697,331	-
				2505	Rural Employment	(16)	-	728,195	-
				2506	Land Reforms	90,599	-	116,767	-
				2515	Other Rural Development Programmes	24,600,222	-	19,463,125	-
		Irrigation and flood control							
				2701	Major and Medium Irrigation	37,976,001	-	45,414,857	-
				2702	Minor Irrigation	1,330,856	-	904,785	-
				2705	Command Area Development	53,700	-	57,414	-
				2711	Flood Control and Drainage	1,036,378	-	209,220	-
		Energy							
				2801	Power	36,635,232	-	45,937,874	-

Part	Sector	Sub Sector	Sub sub sector	Major Head	Major Head Description	As on March 31, 2009		As on March 31, 2008	
						Debit	Credit	Debit	Credit
				2803	Coal and Lignite	-	-	-	-
				2810	New and Renewable Energy	51,781	-	49,547	-
		Industry and minerals							
				2851	Village and Small Industries	1,900,285	-	2,050,571	-
				2852	Industries	1,522,716	-	2,428,588	-
				2853	Non-Ferrous Mining and Metallurgical Industries	170,766	-	132,356	-
				2875	Other Industries	348,474	-	622,120	-
				2885	Other Outlays on Industries and Minerals	-	-	-	-
		Transport							
				3051	Ports and Light Houses	81,406	-	83,977	-
				3052	Shipping	-	-	-	-
				3053	Civil Aviation	162,822	-	12,291	-
				3054	Roads and Bridges	16,627,610	-	13,658,262	-
				3055	Road Transport	1,600,000	-	1,500,000	-
				3056	Inland Water Transport	17,567	-	18,146	-
				3075	Other Transport Services	-	-	-	-
		Science, technology and environment							
				3425	Other Scientific Research	90,089	-	81,906	-
				3435	Ecology and Environment	8,727	-	12,324	-
		General economic services							
				3451	Secretariat-Economic Services	7,824,063	-	3,102,812	-
				3452	Tourism	289,294	-	380,231	-
				3453	Foreign Trade and Export Promotion	7,243	-	7,466	-
				3454	Census, Surveys and Statistics	427,054	-	408,715	-
				3455	Meteorology	-	-	-	-
				3456	Civil Supplies	1,429,448	-	1,112,151	-
				3465	General Financial and Trading Institutions	-	-	-	-
				3475	Other General Economic Services	115,719	-	103,257	-
	Grants in aid and contributions								
				3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	3,126,882	-	2,488,419	-
				3606	Aid Materials and Equipments	-	-	-	-
	Capital Account Receipts								
				4000	Miscellaneous Capital Receipts	-	-	-	65,577,127
	Capital Account of General Services								
				4047	Capital Outlay on other Fiscal Services	-	-	-	-
				4055	Capital Outlay on Police	184,517	-	-	-
				4058	Capital Outlay on Stationery and Printing	-	-	-	-
				4059	Capital Outlay on Public Works	354,288	-	-	-
				4070	Capital Outlay on Other Administrative Services	44,715	-	-	-
				4075	Capital Outlay on Miscellaneous General Services	-	-	-	-
	Capital Account of Social Services								

Part	Sector	Sub Sector	Sub sub sector	Major Head	Major Head Description	As on March 31, 2009		As on March 31, 2008	
						Debit	Credit	Debit	Credit
		Capital Account of Education, Sports, Art and Culture							
				4202	Capital Outlay on Education, Sports, Art and Culture	791,918	-	-	-
		Capital Account of Health and Family Welfare							
				4210	Capital Outlay on Medical and Public Health	295,243	-	-	-
				4211	Capital Outlay on Family Welfare	5,938	-	-	-
		Capital Account of Water Supply, Sanitation, Housing and Urban Development							
				4215	Capital Outlay on Water Supply and Sanitation	18,066	-	-	-
				4216	Capital Outlay on Housing	167,385	-	-	-
				4217	Capital Outlay on Urban Development	-	-	-	-
		Capital Account of Information and Broadcasting							
				4220	Capital Outlay on Information and Publicity	-	-	-	-
		Capital Account of Welfare of SC, ST and OBC							
				4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1,840,640	-	-	-
		Capital Account of Social Welfare and Nutrition							
				4235	Capital Outlay on Social Security and Welfare	77,667	-	-	-
				4236	Capital Outlay on Nutrition	-	-	-	-
		Capital Account of Others							
				4250	Capital Outlay on Other Social Services	46,504	-	-	-
	Capital Account of Economic Services								
		Capital Account of Agriculture and allied activities							
				4401	Capital Outlay on Crop Husbandry	-	-	-	-
				4402	Capital Outlay on Soil and Water Conservation	-	-	-	-
				4403	Capital Outlay on Animal Husbandry	65,951	-	-	-
				4404	Capital Outlay on Dairy Development	-	-	-	-
				4405	Capital Outlay on Fisheries	77,202	-	-	-
				4406	Capital Outlay on Forestry and Wild Life	5,566	-	-	-
				4407	Capital Outlay on Plantations	-	-	-	-
				4408	Capital Outlay on Food Storage and Warehousing	-	-	-	-
				4415	Capital Outlay on Agricultural Research and Education	-	-	-	-
				4416	Investment in Agricultural Financial Institutions	-	-	-	-
				4425	Capital Outlay on Co-operation	48,279	-	-	-
				4435	Capital Outlay on Other Agricultural Programmes	(50)	-	-	-
		Capital Account of Rural development							
				4515	Capital Outlay on Other Rural Development Programes	-	-	-	-
		Capital Account of Irrigation and flood control							

Part	Sector	Sub Sector	Sub sub sector	Major Head	Major Head Description	As on March 31, 2009		As on March 31, 2008	
						Debit	Credit	Debit	Credit
				4701	Capital Outlay on Major and Medium Irrigation	77,626,046	-	-	-
				4702	Capital Outlay on Minor Irrigation	5,895,760	-	-	-
				4705	Capital Outlay on Command Area Development	74,336	-	-	-
				4711	Capital Outlay on Flood Control Projects	2,094,612	-	-	-
		Capital Account of Energy							
				4801	Capital Outlay on Power Projects	3,615	-	-	-
				4802	Capital Outlay on Petroleum	-	-	-	-
				4803	Capital Outlay on Coal and Lignite	-	-	-	-
				4810	Capital Outlay on New and Renewable Energy	-	-	-	-
		Capital Account of Industry and minerals							
				4851	Capital Outlay on Village and Small Industries	126	-	-	-
				4852	Capital Outlay on Iron and Steel Industries	-	-	-	-
				4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	-	-	-	-
				4854	Capital Outlay on Cement and Non-Metallic Mineral Industries	-	-	-	-
				4855	Capital Outlay on Fertilizer Industries	-	-	-	-
				4857	Capital Outlay on Chemicals and Pharmaceutical Industries	-	-	-	-
				4858	Capital Outlay on Engineering Industries	-	-	-	-
				4859	Capital Outlay on Telecommunications and Electronic Industries	-	-	-	-
				4860	Capital Outlay on Consumer Industries	20,300	-	-	-
				4875	Capital Outlay on Other Industries	12,500	-	-	-
				4885	Other Capital Outlay on Industries and Minerals	-	-	-	-
		Capital Account of Transport							
				5051	Capital Outlay on Ports and Light Houses	1,982,237	-	-	-
				5052	Capital Outlay on Shipping	-	-	-	-
				5053	Capital Outlay on Civil Aviation	460,303	-	-	-
				5054	Capital Outlay on Roads and Bridges	8,484,866	-	-	-
				5055	Capital Outlay on Road Transport	-	-	-	-
				5056	Capital Outlay on Inland Water Transport	-	-	-	-
				5075	Capital Outlay on Other Transport Services	-	-	-	-
		Capital Account of Science, technology and environment							
				5425	Capital Outlay on Scientific and Environment Research	-	-	-	-
		Capital Account of General economic services							
				5452	Capital Outlay on Tourism	-	-	-	-
				5453	Capital Outlay on Foreign Trade and Export Promotion	-	-	-	-

Part	Sector	Sub Sector	Sub sub sector	Major Head	Major Head Description	As on March 31, 2009		As on March 31, 2008	
						Debit	Credit	Debit	Credit
				5455	Capital Outlay on Meteorology	-	-	-	-
				5465	Investments in General Financial and Trading Institutions	-	-	-	-
				5475	Capital Outlay on Other General Economic Services	2,986,056	-	127,739,336	
	Public Debt								
				6003	Internal Debt of the State Government	-	471,802,048		362,691,996
				6004	Loans and Advances from the Central Government	-	147,342,229		151,256,934
	Loans and Advances								
		General Services							
			Pension and Miscellaneous services						
				6075	Loans for Miscellaneous General Services	6,525	-	11,451	-
		Social Services							
			Education, Sports, Art and Culture						
				6202	Loans for Education, Sports, Art and Culture	2,120,878	-	2,120,878	-
			Health and Family Welfare						
				6210	Loans for Medical and Public Health	5,225,930	-	3,796,083	-
				6211	Loans for Family Welfare	427,697	-	427,697	-
			Water Supply, Sanitation, Housing and Urban Development						
				6215	Loans for Water Supply and Sanitation	3,741,418	-	3,553,918	-
				6216	Loans for Housing	80,938,105	-	53,133,663	-
				6217	Loans for Urban Development	807,775	-	808,754	-
			Information and Broadcasting						
				6220	Loans for Information and Publicity	450,999	-	50,999	-
			Welfare of SC, ST and OBC						
				6225	Loans for Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	8,574,441	-	8,494,227	-
			Social Welfare and Nutrition						
				6235	Loans for Social Security and Welfare	556,678	-	556,678	-
				6245	Loans for Relief on account of Natural Calamities	270,070	-	272,070	-
			Others						
				6250	Loans for Other Social Services	774	-	774	-
		Economic Services							
			Agriculture and allied activities						
				6401	Loans for Crop Husbandry	3,157,047	-	3,157,496	-
				6402	Loans for Soil and Water Conservation	19,324	-	19,324	-
				6403	Loans for Animal Husbandry	17,559	-	17,559	-
				6404	Loans for Dairy Development	507,285	-	507,285	-
				6405	Loans for Fisheries	254,562	-	255,005	-
				6406	Loans for Forestry and Wild Life	2,186	-	2,186	-
				6407	Loans for Plantations	637	-	637	-
				6408	Loans for Food Storage and Warehousing	110,295	-	110,360	-

Part	Sector	Sub Sector	Sub sub sector	Major Head	Major Head Description	As on March 31, 2009		As on March 31, 2008	
						Debit	Credit	Debit	Credit
				6416	Loans to Agricultural Financial Institutions	-	-	-	-
				6425	Loans for Co-operation	3,553,311	-	3,501,003	-
				6435	Loans for Other Agricultural Programmes	886,793	-	535,935	-
			Rural development						
				6501	Loans for Special Programmes for Rural Development	-	-	-	-
				6505	Loans for Rural Employment	-	-	-	-
				6506	Loans for Land Reforms	-	-	-	-
				6515	Loans for Other Rural Development Programmes	305	-	305	-
			Irrigation and flood control						
				6701	Loans for Major and Medium Irrigation	211,436	-	211,436	-
				6702	Loans for Minor Irrigation	1,415,977	-	1,415,977	-
				6705	Loans for Command Area Development	6,130	-	6,130	-
				6711	Loans for Flood Control Projects	-	-	-	-
			Energy						
				6801	Loans for Power Projects	36,417,744	-	37,074,878	-
				6810	Loans for New and Renewable Energy	-	-	-	-
			Industry and minerals						
				6851	Loans for Village and Small Industries	822,463	-	609,735	-
				6852	Loans for Iron and Steel Industries	-	-	-	-
				6853	Loans for Non-Ferrous Mining and Metallurgical Industries	2	-	2	-
				6854	Loans for Cement and Non-Metallic Mineral Industries	-	-	-	-
				6855	Loans for Fertilizer Industries	62,005	-	54,005	-
				6856	Loans for Petro-Chemical Industries	-	-	-	-
				6857	Loans for Chemical & Pharmaceutical Industries	-	-	-	-
				6858	Loans for Engineering Industries	1,469,031	-	1,468,878	-
				6859	Loans for Telecommunication and Electronic Industries	250	-	250	-
				6860	Loans for Consumer Industries	2,016,384	-	2,035,552	-
				6875	Loans for Other Industries	2,233,139	-	2,216,642	-
				6885	Other loans to Industries and Minerals	341,572	-	342,580	-
			Transport						
				7051	Loans for Ports and Light Houses	-	-	-	-
				7052	Loans for shipping	3,184	-	3,184	-
				7053	Loans for Civil Aviation	1,405,511	-	1,242,779	-
				7055	Loans for Road Transport	1,728,333	-	1,505,661	-
				7056	Loans for Inland Water Transport	-	-	-	-
				7075	Loans for Other Transport Services	2,076,058	-	1,862,652	-
			Science, technology and environment						
				7275	Loans for Other Communication Services	-	-	-	-
				7425	Loans for Other Scientific Research	-	-	-	-
			General economic services						
				7452	Loans for Tourism	-	-	-	-

Part	Sector	Sub Sector	Sub sub sector	Major Head	Major Head Description	As on March 31, 2009		As on March 31, 2008	
						Debit	Credit	Debit	Credit
				7453	Loans for Foreign Trade and Export Promotion	-	-	-	-
				7465	Loans for General Financial and Trading Institutions	3,509	-	3,509	-
				7475	Loans for Other General Economic Services	228,140	-	221,342	-
		Loans to Government Servants							
			Loans to Government Servants						
				7610	Loans to Government Servants etc.	2,143,219	-	2,169,141	-
		Loans for Miscellaneous Purposes							
			Loans for Miscellaneous Purposes						
				7615	Miscellaneous Loans	632	-	632	-
	Interstate settlement								
				7810	Inter State Settlement	-	-	-	-
	Transfer to Contingency Fund								
				7999	Appropriation to the Contingency Fund	-	-	-	-
Contingency Fund									
				8000	Contingency Fund	-	428,196	-	490,682
Public Account									
	Small Savings, Provident Fund etc.								
		National small savings fund							
				8007	Investments of National Small Savings Fund	-	241,823,822	-	241,959,077
		State provident funds							
				8009	State Provident Fund	-	54,660,411	-	50,476,498
		Other accounts							
				8010	Trusts and Endowments	-	-	-	-
				8011	Insurance and Pension Funds	-	20,054,025	-	18,405,147
				8012	Special Deposits and Accounts	-	-	-	-
	Reserve Funds								
		Reserve Funds bearing interest							
				8115	Depreciation/Renewal Reserve Funds	-	191,774	-	191,774
				8121	General and Other Reserve Funds	-	214,519	-	199,775
		Reserve Funds not bearing interest							
				8222	Sinking Funds	-	814,983	-	800,176
				8223	Famine Relief Fund	-	-	-	-
				8225	Roads and Bridges Fund	-	-	-	-
				8226	Depreciation/Renewal Reserve Fund	-	189,150	-	186,076
				8229	Development and Welfare Funds	-	7,826,506	-	5,108,051
				8235	General and other Reserve Funds	-	1,200,452	-	1,246,658
	Deposits and Advances								
		Deposits bearing interest							
				8336	Civil Deposits	-	-	-	-
				8338	Deposits of Local Funds	-	13,937,270	-	12,139,554
				8342	Other Deposits	-	4,956,092	-	28,180,145
		Deposits bearing not bearing interest							
				8443	Civil Deposits	-	50,979,330	-	61,771,724

Part	Sector	Sub Sector	Sub sub sector	Major Head	Major Head Description	As on March 31, 2009		As on March 31, 2008	
						Debit	Credit	Debit	Credit
				8448	Deposit of Local Funds	-	25,925,262	-	22,099,963
				8449	Other Deposits	-	27,252,663	-	16,971,415
				8550	Civil Advances	126,574	-	117,267	-
	Suspense and Miscellaneous								
		Suspense							
				8658	Suspense Accounts	2,511,902	-	4,902,602	-
		Other Accounts							
				8670	Cheques and Bills	-	7,855,816	-	7,037,605
				8671	Departmental Balances	9,259	-	9,347	-
				8672	Permanent Cash Imprest	13,756	-	13,609	-
				8673	Cash Balance Investment Account	22,839,310	-	63,681,624	-
				8674	Security Deposits made by Government	109,028	-	109,028	-
				8675	Deposits with Reserve Bank	-	-	-	-
		Accounts with Governments of Foreign Countries							
				8679	Accounts with Governments of Other Countries	1,620	-	1,269	-
		Miscellaneous							
				8680	Miscellaneous Government Account	1,801	1,111	5,297	5,177
	Remittances								
		Money orders and other remittances							
				8782	Cash Remittances and Adjustment between Officers rendering a/cs to the same A.O	-	2,101,604	-	18,372,618
				8785	Other Remittances	-	-	-	-
		Inter Government Adjustment Accounts							
				8786	Adjusting Account between Central and State Governments	-	40,069	-	40,069
				8793	Inter State Suspense Account	273,147	-	338,027	-
				8794	Accounts with the High Commission for India in the UK	-	-	-	-
				8999	Cash Balance	-	2,859,558	-	2,058,980
					Opening Balance - Consolidated Fund	798,732,892	-	738,160,428	-
					Total	**1,711,041,400**	**1,711,041,400**	**1,608,692,727**	**1,608,692,727**

Annexure 2

Government of Andhra Pradesh

Statement of Financial Performance for the year ended March 31, 2009

Amount (Rs. '000s)

Particulars	No.	Actuals	
		Current Year	Previous Year
Revenue			
Taxes			
Taxes on income and expenditure	2	66743323	62871815
Taxes on property and capital transactions	3	31450286	33246432
Taxes on commodities and services	4	353404290	303658677
Sub Total - A		***451597899***	***399776924***
Fees, fines, penalties and licenses [(1)]			
Revenue from exchange transactions			
Rent			
Sales of goods and services			
Interest Receipts , Dividends and Profits	5	35062055	35372940
Other non-tax revenue	6	61771993	100845520
Transfers from other government entities			
Grants in Aid from Central Government	7	80152563	71007249
Other Revenue [(1)]			
Sub Total - B		***176986611***	***207225709***
Total Revenue - C = A + B		**628584510**	**607002633**
Expenses			
General Services			
Organs of State	8	4907386	3665679
Fiscal Services	9		
i. Collection of taxes in property and capital transactions		1415767	1519858
ii.Collection of taxes on commodities and services		4541936	4068873
iii. Other fiscal services		544860	630892
Administrative services	10	35933436	41232308
Pension and miscellaneous general services	11	55191891	50926422
Sub Total - D		***102535276***	***102044032***
Social Services			
Education, Sports, Art and Culture	12	71683689	66048292
Health and Family Welfare	13	28947852	24390553
Water Supply, Sanitation, Housing and Urban Development	14	56249675	37900664
Information and Broadcasting	15	2304747	1248114
Welfare of SC, ST and OBC	16	31751993	25256845
Labor and Labor Welfare	17	2257229	1593509
Social Welfare and Nutrition	18	56595748	29961739
Others	19	254049	204088
Sub Total - E		***250044982***	***186603804***
Economic Services			

ILLUSTRATIVE

Disclaimer: *This filled in format of Accrual AFS is just an illustrative presentation of the figures available in the existing Finance Accounts prepared on cash basis. These have not been verified independently in terms of their accounting treatment, accuracy, correctness, etc. The data contained in this statement should not be used as a basis for any decision or action.*

Annexure 2

Government of Andhra Pradesh

Statement of Financial Performance for the year ended March 31, 2009

Amount (Rs. '000s)

Particulars	No.	Actuals	
		Current Year	Previous Year
Agriculture and allied activities	20	37477144	20746793
Rural development	21	30884458	30005418
Irrigation and flood control	22	40396935	46586276
Energy	23	36687013	45987421
Industry and minerals	24	3942241	5233635
Transport	25	18489405	15272676
Science, technology and environment	26	98816	94230
General economic services		10092821	5114632
Sub Total - F		***178068833***	***169041081***
Others			
Transfers to other government entities			
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	28	3126882	2488419
Other Expenses (2)		690	120
Finance Costs (3)		80571215	75887183
Sub Total - G		83698787	78375722
Total Expenditure - H = D + E + F +G		**614347878**	**536064639**
Gain / Loss on Disposal of Non- Current Assets			
Gain / Loss on Disposal of Investments			
Net Operating Surplus / (Deficit) - K = C - H - I - J		**14236632**	**70937994**
Appropriations out of Consolidated Fund			
Transfer to Sinking Funds		4195024	3771122
Transfer to Other Funds			
Transfer to reserves			
Total Appropriations out of Consolidated Fund - G		**4195024**	**3771122**
Net Surplus / (Deficit) transferred to Consolidated Fund - K - G		**10041608**	**67166872**

ILLUSTRATIVE

Notes:

(1) Fees, fines, penalties and licenses and Other Revenue are included in "Revenue from exchange transaction" as these are not available separately in Finance Accounts 2008-09

(2) Other Expenses includes "Write off of old balances (MH 8680)"

(3) Interest has been shown as finance cost

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Annexure 2

Government of Andhra Pradesh

Statement of Financial Performance for the year ended March 31, 2009 *(By Nature of Expense)*

Amount (Rs. '000s)

Particulars	No.	Actuals	
		Current Year	Previous Year
Revenue			
Taxes			
Taxes on income and expenditure	2	66743323	62871815
Taxes on property and capital transactions	3	31450286	33246432
Taxes on commodities and services	4	353404290	303658677
Sub Total		***451597899***	***399776924***
Fees, fines, penalties and licenses [(1)]			
Revenue from exchange transactions			
Rent			
Sales of goods and services			
Interest Receipts , Dividends and Profits	5	35062055	35372940
Other non-tax revenue	6	61771993	100845520
Transfers from other government entities			
Grants in Aid from Central Government	7	80152563	71007249
Other Revenue [(1)]			
Total Revenue		***628584510***	***607002633***
Expenditure			
Wages, salaries and employee benefits		116758074	104166806
Grants and other transfer payments		3126882	2488419
Supplies and consumables used			
Rent			
Depreciation and amortization			
Impairment of property, plant and equipment*			
Other expenses		494462922	429409414
Finance costs			
Gain / Loss on Disposal of Non- Current Assets			
Gain / Loss on Disposal of Investments			
Sub - Total		614347878	536064639
Total Expenditure		**614347878**	**536064639**
Net Operating Surplus / (Deficit)		14236632	70937994
Appropriations			
Transfer to Sinking Funds		4195024	3771122
Transfer to Other Funds			
Transfer to reserves			

ILLUSTRATIVE

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Annexure 2

Government of Andhra Pradesh

Statement of Financial Performance for the year ended March 31, 2009 *(By Nature of Expense)*

Amount (Rs. '000s)

Particulars	No.	Actuals	
		Current Year	Previous Year
Total Appropriations		4195024	3771122
Net Surplus / (Deficit) transferred to Consolidated Fund		**10041608**	**67166872**

Notes:

(1) Fees, fines, penalties and licenses and Other Revenue are included in "Revenue from exchange transaction" as these are not available separately in Finance Accounts 2008-09

(2) Other Expenses includes "Write off of old balances (MH 8680)"

(3) Interest has been shown as finance cost

(4) Complete details of expenditure by nature is not available

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Annexure 3

Government of Andhra Pradesh

Statement of Financial Position as on March 31,2009

Amount (Rs. '000s)

Particulars	Schedules	Actuals	
		Current Year	Previous Year
ASSETS			
Current Assets			
Cash and cash equivalents	29	20111795	61754628
Receivables			
Recoverable from non exchange transactions (taxes and transfers)	30	0	0
Receivables from exchange transactions		0	0
Inventories	31	0	0
Prepayments		0	0
Investments (accounted for using equity method)	32	0	0
Other financial assets	33	0	0
Other current assets	34	0	0
Sub Total - A		***20111795***	***61754628***
Non-current assets			
Receivables			
Receivables from exchange transactions			
Recoverables from non exchange transactions (taxes and transfers)	30	0	0
Inventories	31	0	0
Investments	32	59788994	59314151
Other financial assets [(1)]	33	164341887	133896519
Heritage Assets - Tangible			
Heritage Assets - Intangible			
Property, Plant and Equipment	35	773141077	714741061
Capital work in progress	35	914135	
Intangible assets	36	0	0
Sub Total - B		***998186093***	***907951731***
Total Assets - C = A + B		**1018297888**	**969706359**
LIABILITY			
Current liabilities			
Payables			
Taxes and transfers payable			
Payable under exchange transactions	37	7210820	20208394
Short term borrowings			

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Annexure 3

Government of Andhra Pradesh

Statement of Financial Position as on March 31,2009

Amount (Rs. '000s)

Particulars	Schedules	Actuals	
		Current Year	Previous Year
Current provision of long term borrowings	38	0	0
Short term provisions			
Employee benefits	39	0	0
Superannuation			
Other financial liability [(2)]	40	0	0
Sub-Total - D		***7210820***	***20208394***
Non-current liabilities			
Payables			
Taxes and transfers payable			
Payable under exchange transactions	37	0	0
Long Term Borrowings	38	619144277	513948930
Long term provisions			
Employee benefits	39	74714436	68881645
Superannuation			
Other financial liabilities	40	364874439	383121878
Sub-Total - E		***1058733152***	***965952453***
Total liabilities - F = D + E		**1065943972**	**986160847**
Net Assets - G = C - F		**-47646084**	**-16454488**
NET ASSETS/EQUITY			
Contributed by			
Reserves and Surplus			
Earmarked Funds	41	10437384	7732510
Contingency Fund			
Contingency Fund of the State	42	428196	490682
Consolidated Fund			
Consolidated Fund of the State	43	-58511664	-24677680
Total Net Assets/Equity - H		**-47646084**	**-16454488**
Contingent liabilities and Unrecognized Contractual Commitments	44		

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Annexure 3

Government of Andhra Pradesh

Statement of Financial Position as on March 31,2009

Amount (Rs. '000s)

Particulars	Schedules	Actuals	
		Current Year	Previous Year

Notes:

(1) Loans and Advances are included in other financial assets

(2) Long term borrowings, Debts and Borrowings

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Annexure 4

Government of Andhra Pradesh

Statement of Changes in Equity/Net Assets as on March 31, 2009

Amount (Rs. '000s)

	Particulars	Consolidated Fund		Contingency Fund		Total	
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Opening Balance during the financial year	**(a)**	**-24677680**	**-738160428**	500000	500000	-24177680	-737660428
Add/Deduct	Surplus or (Deficit) for the period (b)	10041608	67166872			10041608	67166872
	Contingency Fund Pending Recoupment (c)			-71804	-9318	-71804	-9318
	A= a+b+c	**-14636072**	**-670993556**	**428196**	**490682**	**-14207876**	**-670502874**
Add	Transitional Adjustments – B	-43875592	646315876			-43875592	646315876
Add	Item of Revenue & Expense, which, as required by other standard, is recognized directly in net assets/equity, and the total of these items - C						
Add	Cumulative effect of changes in accounting policy and the correction of fundamental errors dealt with under the benchmarks treatments in *(IPSAS - 3)* - D						
Add	,,,,,,						
Closing Balance	**A + B + C + D**	**-58511664**	**-24677680**	**428196**	**490682**	**29667716**	**-1316818750**

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Annexure 5

Government of Andhra Pradesh
Cash Flow Statement For the Year Ended March 31, 2009

Amount (Rs. '000s)

Particulars	Actuals	
	Current Year	Previous Year
Cash Flows from Operating Activities:		
Receipts:		
Tax Revenue:		
Taxes on Income and Expenditure	66743323	62871815
Taxes on Property and Capital Transaction	31450286	33246432
Taxes on Commodity and Services	353404290	303658677
Total Tax Revenue	451597899	399776924
Non-tax Revenue:		
General Services	31338765	9877760
Social Services	4579899	1940067
Economic Services	25853329	23450566
Interest Receipts	34874033	35253395
Total Non-tax Revenue	96646026	70521788
Grants-in-aid and Contributions	80152563	71007249
Total (A)	628396488	541305961
Less Disbursements:		
General Services	187301515	181702337
Social Services	250044982	186603804
Economic Services	178068833	169041081
Grants-in-aid and Contributions	3126882	2488419
Contingency Fund (net)	62486	5745
Total (B)	618604698	539841386
Net Cash flows from Operating Activities (A)-(B)=(C)	9791790	1464575
Cash Flows from Investing Activities		
Receipts:		
Sale of Property, Plant and Equipment		65577127
Sale of Investments (Disinvestment receipts etc.)		
Loans and Advances	3697673	1909514
Dividends and Profits	188022	119545
Total (D)	3885695	67606186
Disbursements:		
Investments in other Entities		
Capital Expenditure Heads	103664586	127739336
Loans and Advances	34133734	29207206
Total (E)	137798320	156946542

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Annexure 5

Government of Andhra Pradesh
Cash Flow Statement For the Year Ended March 31, 2009

Amount (Rs. '000s)

Particulars	Actuals	
	Current Year	Previous Year
Net Cash Flow from Investing Activities (D)-(E)=(F)	-133912625	-89340356
Net Cash flow from Operating and Investing activities (C)+(F)=(G)	-124120835	-87875781
Cash Flows from Financing Activities		
Cash was provided from :-		
Internal Debt	149557528	102234481
External Debt (If applicable)	3969027	9089870
Small Savings, Provident Funds etc.	23506516	23694334
Reserve Funds bearing interest	14744	15864
Reserve Funds not bearing interest	18070052	13151538
Deposits bearing interest	34977098	11484459
Deposits not bearing interest	357722237	287166920
Advances	1837628	1880484
Suspense and Miscellaneous	969660352	834822037
Remittances	169585900	170776236
Total (H)	1728901082	1454316223
Cash was disbursed towards :		
Internal debt	40447476	40410672
External debt (If applicable)	7883732	9524254
Small Savings, Provident Funds etc.	17808980	14290927
Reserve Funds bearing interest		-3
Reserve Funds not bearing interest	15379922	10646923
Deposits bearing interest	56403435	17784255
Deposits not bearing interest	354408084	246721419
Advances	1846935	1865893
Suspense and Miscellaneous	925610227	863103662
Remittances	185792034	161343041
Total (I)	1605580825	1365691043
Net Cash Flow from Financing Activities (H)-(I)=(J)	123320257	88625180
Net Movement in Cash and Cash Equivalents (G)+(J)=(K)	-800578	749399
Opening Balance of Cash and Cash Equivalents (L)	-2058980	-2808379
Closing Balance of Cash and Cash Equivalents = (L)+(K)	-2859558	-2058980

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Notes to the Cash Flow Statement

	Current Year	Previous Year
(a) Cash and Cash Equivalents		
Cash and cash equivalents consist of cash in treasuries and deposit with Reserve Bank of India and other Banks and Remittances in transit, as stated below:		
Cash in treasuries		
Deposit with RBI		
Deposit with other Banks	-2859558	-2058980
Remittances in transit (Local)		
Remittances in transit (Foreign)		
TOTAL	-2859558	-2058980

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Annexure 6

Government of Andhra Pradesh
Notes on Accounts

Schedule no.

1 Significant Accounting Policies

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Annexure 7

Government of Andhra Pradesh

Schedules to Statement of Financial Performance for the year ended March 31, 2009

Amount (Rs. '000s)

Particulars	No.	Actuals	
		Current Year	Previous Year
Schedule No. 2: Taxes on income and expenditure			
Corporation Tax		38699500	35493600
Taxes on Income other than Corporation Tax		24300300	23822800
Taxes on Agricultural Income		3743523	3555415
Hotel Receipts Tax		0	0
Interest Tax		0	0
Other Taxes on Income and Expenditure		0	0
Total		**66743323**	**62871815**
Schedule No. 3: Taxes on property and capital transactions			
Land Revenue		1303493	1443890
Stamps and Registration Fees		29309911	30860585
Estate Duty		0	0
Taxes on Wealth		36400	39400
Taxes on Immovable property other than Agricultural land		800482	902557
Total		**31450286**	**33246432**
Schedule No. 4: Taxes on commodities and services			
Customs		22559600	21139100
Union Excise Duties		19674300	20180000
State Excise		57526052	40406874
Taxes on Sales, Trade etc.		218516635	190264896
Taxes on Vehicles		18006196	16037987
Taxes on Goods and Passengers		158772	802897
Taxes and Duties on Electricity		2185416	1953623
Service Tax		12749300	11167600
Other Taxes and Duties on Commodities and Services		2028019	1705700
Total		**353404290**	**303658677**
Schedule No. 5: Interest Receipts , Dividends and Profits			
Interest Receipts		34874033	35253395
Dividends and Profits		188022	119545
Total		**35062055**	**35372940**
Schedule No. 6: Other Non - Tax Revenue			
General Services			
Public Service Commission		74141	14646
Police		1053602	998346
Jails		27366	28909
Supplies and Disposals		0	0

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Annexure 7

Government of Andhra Pradesh

Schedules to Statement of Financial Performance for the year ended March 31, 2009

Amount (Rs. '000s)

Particulars	No.	Actuals	
		Current Year	Previous Year
Stationery and Printing		6089	5059
Public Works		76545	75608
Other Administrative Services		503695	796428
Contributions and Recoveries towards Pension and other Retirement Benefits		156697	172395
Miscellaneous General Services		29440630	7786369
Sub Total		31338765	9877760
Social Services			
Education, Sports, Art and Culture		1116811	613530
Medical and Public Health		484299	673118
Family Welfare		26677	5032
Water Supply and Sanitation		69453	50006
Housing		2032240	16006
Urban Development		529241	231202
Information and Publicity		2243	1089
Labor and Employment		240322	224247
Social Security and Welfare		31410	71757
Other Social Services		47203	54080
Sub Total		4579899	1940067
Economic Services			
Crop Husbandry		38474	574391
Animal Husbandry		28953	38985
Dairy Development		0	0
Fisheries		42441	23000
Forestry and Wild Life		932196	909193
Plantations		200948	391366
Co-operation		0	0
Other Agricultural Programmes		659	523
Land Reforms		30415	36252
Other Rural Development Programmes		5568237	2966141
Major and Medium Irrigation		383312	420265
Minor Irrigation		34371	24960
Power		157654	251319
Coal and Lignite		0	0
Non-Conventional Sources of Energy			0
Village and Small Industries		34912	21164
Industries		4931	59448
Non-ferrous Mining & Metallurgical Industries		16849819	15975625
Other Industries		318	406
Ports and Light Houses		681021	527960
Shipping		0	0
Civil Aviation		6	0
Roads and Bridges		302595	237606

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Annexure 7

Government of Andhra Pradesh

Schedules to Statement of Financial Performance for the year ended March 31, 2009

Amount (Rs. '000s)

Particulars	No.	Actuals	
		Current Year	Previous Year
Road Transport		0	0
Inland Water Transport		0	0
Other Transport Services		0	0
Other Scientific Research			4
Tourism		136984	219807
Foreign Trade and Export Promotion		0	0
Civil Supplies		165795	498898
Other General Economic Services		259288	273253
Sub Total		25853329	23450566
Miscellaneous Capital Receipts			65577127
Total		**61771993**	**100845520**
Schedule No. 7: Grants in Aid and Contributions			
Grants-in-aid from Central Government		80152563	71007249
States' share of Union Excise Duties		0	0
Aid Material and Equipment		0	0
Total		**80152563**	**71007249**
Schedule No. 8 : Organs of State			
Parliament/State/Union Territory Legislatures		527214	449069
President, Vice-President/Governor, Administrator of Union Territories		55395	42846
Council of Ministers		119741	112655
Administration of Justice		3240159	2817690
Elections		964877	243419
Total		**4907386**	**3665679**
Schedule No. 9 : Fiscal Services			
Collection of taxes in property and capital transactions			
Land Revenue		562495	597291
Stamps and Registration		853272	922567
Collection of Estate Duty, Taxes on Wealth and Gift Tax		0	0
Sub Total		1415767	1519858
Collection of taxes on commodities and services			
State Excise		2012827	1650459
Taxes on Sales, Trade etc.		1908001	1758861
Taxes on Vehicles		580171	624552
Other Taxes and Duties on Commodities and Services		40937	35001
Sub Total		4541936	4068873
Other Fiscal Services		544860	630892
Total		**6502563**	**6219623**

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Annexure 7

Government of Andhra Pradesh

Schedules to Statement of Financial Performance for the year ended March 31, 2009

Amount (Rs. '000s)

Particulars	No.	Actuals	
		Current Year	Previous Year
Schedule No. 10 : Administrative services			
Public Service Commission		186381	119263
Secretariat - General Services		1279038	10533285
District Administration		5069293	4598967
Treasury and Accounts Administration		1437554	1431412
Police		22299283	19442964
Jails		860789	818225
Supplies and Disposals		0	0
Stationery and Printing		434046	411835
Public Works		1856630	1652845
Other Administrative Services		2510422	2223512
Total		**35933436**	**41232308**
Schedule No. 11 : Pension and miscellaneous general services			
Pensions and Other Retirement Benefits		55184569	50921327
Miscellaneous General Services		7322	5095
Total		**55191891**	**50926422**
Schedule No. 12 : Education, Sports, Art and Culture			
General Education		68433550	62091606
Technical Education		1721217	2060768
Sports and Youth Services		894957	1286807
Art and Culture		633965	609111
Total		**71683689**	**66048292**
Schedule No. 13 : Health and Family Welfare			
Medical and Public Health		23861331	20424042
Family Welfare		5086521	3966511
Total		**28947852**	**24390553**
Schedule No. 14 : Water Supply, Sanitation, Housing and Urban Development			
Water Supply and Sanitation		13402318	12992500
Housing		13648044	9090726
Urban Development		29199313	15817438
Total		**56249675**	**37900664**

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Annexure 7

Government of Andhra Pradesh

Schedules to Statement of Financial Performance for the year ended March 31, 2009

Amount (Rs. '000s)

Particulars	No.	Actuals	
		Current Year	Previous Year
Schedule No. 15 : Information and Broadcasting			
Information and Publicity		2304747	1248114
Total		**2304747**	**1248114**
Schedule No. 16 : Welfare of SC, ST and OBC			
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		31751993	25256845
Total		**31751993**	**25256845**
Schedule No. 17 : Labor and Labor Welfare			
Labor and Employment		2257229	1593509
Total		**2257229**	**1593509**
Schedule No. 18 : Social Welfare and Nutrition			
Social Security and Welfare		24610790	14899032
Nutrition		27774041	11899756
Relief on account of Natural Calamities		4210917	3162951
Total		**56595748**	**29961739**
Schedule No. 19 : Others			
Other Social Services		0	0
Secretariat-Social Services		254049	204088
Total		**254049**	**204088**
Schedule No. 20 : Agriculture and allied activities			
Crop Husbandry		25116787	9862444
Soil and Water Conservation		210935	215201
Animal Husbandry		3426908	3348682
Dairy Development		5000	11338
Fisheries		461038	418336
Forestry and Wild Life		2995914	3015504
Plantations		0	0
Food Storage and Warehousing		0	0
Agricultural Research and Education		2753880	2274240
Agricultural Financial Institutions		0	1472911
Co-operation		2353283	0
Other Agricultural Programmes		153399	128137
Total		**37477144**	**20746793**

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Annexure 7

Government of Andhra Pradesh

Schedules to Statement of Financial Performance for the year ended March 31, 2009

Amount (Rs. '000s)

Particulars	No.	Actuals	
		Current Year	Previous Year
Schedule No. 21 : Rural development			
Special Programmes for Rural Development		6193653	9697331
Rural Employment		-16	728195
Land Reforms		90599	116767
Other Rural Development Programmes		24600222	19463125
Total		**30884458**	**30005418**
Schedule No. 22 : Irrigation and flood control			
Major and Medium Irrigation		37976001	45414857
Minor Irrigation		1330856	904785
Command Area Development		53700	57414
Flood Control and Drainage		1036378	209220
Total		**40396935**	**46586276**
Schedule No. 23 : Energy			
Power		36635232	45937874
Coal and Lignite		0	0
New and Renewable Energy		51781	49547
Total		**36687013**	**45987421**
Schedule No. 24 : Industry and minerals			
Village and Small Industries		1900285	2050571
Industries		1522716	2428588
Non-Ferrous Mining and Metallurgical Industries		170766	132356
Other Industries		348474	622120
Other Outlays on Industries and Minerals		0	0
Total		**3942241**	**5233635**
Schedule No. 25 : Transport			
Ports and Light Houses		81406	83977
Shipping		0	0
Civil Aviation		162822	12291
Roads and Bridges		16627610	13658262
Road Transport		1600000	1500000
Inland Water Transport		17567	18146
Other Transport Services		0	0
Total		**18489405**	**15272676**

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Annexure 7

Government of Andhra Pradesh

Schedules to Statement of Financial Performance for the year ended March 31, 2009

Amount (Rs. '000s)

Particulars	No.	Actuals	
		Current Year	Previous Year
Schedule No. 26 : Science, technology and environment			
Other Scientific Research		90089	81906
Ecology and Environment		8727	12324
Total		**98816**	**94230**
Schedule No. 27 : General economic services			
Secretariat-Economic Services		7824063	3102812
Tourism		289294	380231
Foreign Trade and Export Promotion		7243	7466
Census, Surveys and Statistics		427054	408715
Meteorology		0	0
Civil Supplies		1429448	1112151
General Financial and Trading Institutions		0	0
Other General Economic Services		115719	103257
Total		**10092821**	**5114632**
Schedule No. 28 : Transfers to other government entities			
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions		3126882	2488419
Aid Materials and Equipments		0	0
Total		**3126882**	**2488419**

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Annexure 7

Government of Andhra Pradesh

Schedules to Statement of Financial Position as on March 31, 2009

Amount (Rs. '000s)

Particulars	Actuals	
	Current Year	Previous Year
Schedule No. 29: Cash and Cash Equivalents		
Current Assets		
Cash in treasuries		
Cash with Departments	9259	9347
Permanent Cash Imprest	13756	13609
Deposits with Reserve Bank of India		
Deposits with other banks	-2859558	-2058980
Security Deposits made by Government	109028	109028
Cash Balance Investment Account	22839310	63681624
Remittances in transit		
Total	**20111795**	**61754628**
Schedule No. 30: Recoverables from non exchange transactions (taxes and transfers)		
Current Assets		
Recoverable from Taxes		
Taxes on income and expenditure		
Taxes on property and other transactions		
Taxes on commodities and services		
Transfers		
Others		
Total	0	0
Less : Provision for doubtful debts		
Net Recoverables from non exchange transactions - Current Assets - A	0	0
Non -Current Assets		
Recoverable from Taxes		
Taxes on income and expenditure		
Taxes on property and other transactions		
Taxes on commodities and services		
Transfers		
Others		
Total	0	0
Less : Provision for doubtful debts		
Net Receivables - Non Current Assets - B	0	0
Total Recoverables from Non-Exchange Transactions - A + B	0	0

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Annexure 7

Government of Andhra Pradesh

Schedules to Statement of Financial Position as on March 31, 2009

Amount (Rs. '000s)

Particulars	Actuals	
	Current Year	Previous Year
Schedule 31: Inventory **Current Assets** Consumable Stores Maintenance Materials Spare Parts for Plant and Equipment Strategic Stockpiles (including energy reserves) Educational / Training Course Materials Work in progress Educational / Training Course Materials Client Services (that are sold at arm's length prices) Land/Property Held for resale		
Total	0	0
Non Current Assets Consumable Stores Maintenance Materials Spare Parts for Plant and Equipment		
Strategic Stockpiles (including energy reserves) Educational / Training Course Materials Work in progress		
Educational / Training Course Materials Client Services (that are sold at arm's length prices) Land/Property Held for resale		
Total	0	0
Grand Total - A + B	**0**	**0**
Of the above Rs. Have been pledged/hypothecated as security for various liabilities.		
Schedule No. 32: Investments (accounted for using equity method) **Current Assets** Investments out of Earmarked Funds Investment in Shares Statutory Corporations Government Companies Joint Stock Companies Cooperative Bank and Societies - Credit Cooperatives Cooperative Bank and Societies - Housing Cooperatives		
Cooperative Bank and Societies - Labor Cooperatives		

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Annexure 7

Government of Andhra Pradesh

Schedules to Statement of Financial Position as on March 31, 2009

Amount (Rs. '000s)

Particulars	Actuals	
	Current Year	Previous Year
Cooperative Bank and Societies - Farming Cooperatives		
Cooperative Bank and Societies - Warehousing and Marketing Cooperatives		
Cooperative Bank and Societies - Processing Cooperatives		
Cooperative Bank and Societies - Dairy Cooperatives		
Cooperative Bank and Societies - Fishermen's Cooperatives		
Cooperative Bank and Societies - Cooperative sugar Mills		
Cooperative Bank and Societies - Cooperative Spinning Mills		
Cooperative Bank and Societies - Industrial Cooperatives		
Cooperative Bank and Societies - Consumer Cooperatives		
Cooperative Bank and Societies - Other Cooperatives		
Cooperative Bank and Societies - Tribal Area Sub Plan		
Other Marketable Securities		
Long term deposits (not classified as cash equivalents)		
Others		
Total - A	0	0
Non- Current Assets		
Investments out of Earmarked Funds		
Investment in Shares		
Statutory Corporations	9848616	9848616
Government Companies	36583993	36513193
Joint Stock Companies	586252	440970
Cooperative Bank and Societies - Credit Cooperatives	2535084	2535372
Cooperative Bank and Societies - Housing Cooperatives	18619	18619
Cooperative Bank and Societies - Labor Cooperatives	8535	8535
Cooperative Bank and Societies - Farming Cooperatives	37514	37514
Cooperative Bank and Societies - Warehousing and Marketing Cooperatives	533576	533626
Cooperative Bank and Societies - Processing Cooperatives	32583	32812
Cooperative Bank and Societies - Dairy Cooperatives	678228	678228
Cooperative Bank and Societies - Fishermen's Cooperatives	81215	81215
Cooperative Bank and Societies - Cooperative sugar Mills	2299476	2299476
Cooperative Bank and Societies - Cooperative Spinning Mills	601943	601943
Cooperative Bank and Societies - Industrial Cooperatives	277502	277376
Cooperative Bank and Societies - Consumer Cooperatives	72652	72652
Cooperative Bank and Societies - Other Cooperatives	5406400	5146851
Cooperative Bank and Societies - Tribal Area Sub Plan	186806	187153
Other Marketable Securities		
Long term deposits (not classified as cash equivalents)		
Others		
Total - B	59788994	59314151
Grand Total - A + B	**59788994**	**59314151**

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Annexure 7

Government of Andhra Pradesh

Schedules to Statement of Financial Position as on March 31, 2009

Amount (Rs. '000s)

Particulars	Actuals	
	Current Year	Previous Year
Schedule No. 33: Other Financial Assets		
Current		
Loans and advances		
Civil Advances		
Other financial assets		
Total - Other Financial Assets - Current	**0**	**0**
Loans and advances	164215313	133779252
Civil Advances	126574	117267
Other financial assets		
Total - Other Financial Assets - Non - Current	**164341887**	**133896519**
Grand Total - Other Financial Assets	**164341887**	**133896519**
Details of Loans and Advances		
Loans and Advances		
A. General Services		
Pension and Miscellaneous services	6525	11451
Sub-Total - A	6525	11451
B.Social Services		
Education, Sports, Art and Culture	2120878	2120878
Health and Family Welfare	5653627	4223780
Water Supply, Sanitation, Housing and Urban Development	85487298	57496335
Information and Broadcasting	450999	50999
Welfare of SC, ST and OBC	8574441	8494227
Social Welfare and Nutrition	826748	828748
Others	774	774
Sub-Total - B	*103114765*	*73215741*
C.Economic Services		
Agriculture and Allied Services	8508999	8106790
Rural Development	305	305
Irrigation and Flood Control	1633543	1633543
Energy	36417744	37074878
Industry and Minerals	6944846	6727644
Transport	5213086	4614276
Science, Technology and Environment	0	0
General Economic Services	231649	224851
Sub-Total - C	*58950172*	*58382287*
Loans to Employees - D	2143219	2169141
Loans for Miscellaneous Services - E	632	632
Total - Loans and Advances - A + B + C+ D + E	164215313	133779252

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Annexure 7

Government of Andhra Pradesh

Schedules to Statement of Financial Position as on March 31, 2009

Amount (Rs. '000s)

Particulars	Actuals	
	Current Year	Previous Year
Detailed Breakup of Loans and Advances		
A. General Services		
Pension and Miscellaneous services		
a. Loans for Miscellaneous General Services	6525	11451
Total - A	6525	11451
B. Social Services		
Education, Sports, Art and Culture		
Loans for Education, Sports, Art and Culture	2120878	2120878
Sub-Total	2120878	2120878
Health and Family Welfare		
Loans for Medical and Public Health	5225930	3796083
Loans for Family Welfare	427697	427697
Sub-Total	5653627	4223780
Water Supply, Sanitation, Housing and Urban Development		
Loans for Water Supply and Sanitation	3741418	3553918
Loans for Housing	80938105	53133663
Loans for Urban Development	807775	808754
Sub-Total	85487298	57496335
Information and Broadcasting		
Loans for Information and Publicity	450999	50999
Sub-Total	450999	50999
Welfare of SC, ST and OBC		
Loans for Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	8574441	8494227
Sub-Total	8574441	8494227
Social Welfare and Nutrition		
Loans for Social Security and Welfare	556678	556678
Loans for Relief on account of Natural Calamities	270070	272070
Sub-Total	826748	828748
Others		
Loans for Other Social Services	774	774
Sub-Total	774	774
Total – B	103114765	73215741

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Annexure 7

Government of Andhra Pradesh

Schedules to Statement of Financial Position as on March 31, 2009

Amount (Rs. '000s)

Particulars	Actuals	
	Current Year	Previous Year
C. Economic Services		
Agriculture and allied activities		
Loans for Crop Husbandry	3157047	3157496
Loans for Soil and Water Conservation	19324	19324
Loans for Animal Husbandry	17559	17559
Loans for Dairy Development	507285	507285
Loans for Fisheries	254562	255005
Loans for Forestry and Wild Life	2186	2186
Loans for Plantations	637	637
Loans for Food Storage and Warehousing	110295	110360
Loans to Agricultural Financial Institutions	0	0
Loans for Co-operation	3553311	3501003
Loans for Other Agricultural Programmes	886793	535935
Sub Total	8508999	8106790
Rural development		
Loans for Special Programmes for Rural Development	0	0
Loans for Rural Employment	0	0
Loans for Land Reforms	0	0
Loans for Other Rural Development Programmes	305	305
Sub Total	305	305
Irrigation and flood control		
Loans for Major and Medium Irrigation	211436	211436
Loans for Minor Irrigation	1415977	1415977
Loans for Command Area Development	6130	6130
Loans for Flood Control Projects	0	0
Sub Total	1633543	1633543
Energy		
Loans for Power Projects	36417744	37074878
Loans for New and Renewable Energy	0	0
Sub Total	36417744	37074878
Industry and minerals		
Loans for Village and Small Industries	822463	609735
Loans for Iron and Steel Industries	0	0
Loans for Non-Ferrous Mining and Metallurgical Industries	2	2
Loans for Cement and Non-Metallic Mineral Industries	0	0
Loans for Fertilizer Industries	62005	54005
Loans for Petro-Chemical Industries	0	0
Loans for Chemical & Pharmaceutical Industries	0	0
Loans for Engineering Industries	1469031	1468878
Loans for Telecommunication and Electronic Industries	250	250

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Annexure 7

Government of Andhra Pradesh

Schedules to Statement of Financial Position as on March 31, 2009

Amount (Rs. '000s)

Particulars	Actuals	
	Current Year	Previous Year
Loans for Consumer Industries	2016384	2035552
Loans for Other Industries	2233139	2216642
Other loans to Industries and Minerals	341572	342580
Sub Total	6944846	6727644
Transport		
Loans for Ports and Light Houses	0	0
Loans for shipping	3184	3184
Loans for Civil Aviation	1405511	1242779
Loans for Road Transport	1728333	1505661
Loans for Inland Water Transport	0	0
Loans for Other Transport Services	2076058	1862652
Sub Total	5213086	4614276
Science, technology and environment		
Loans for Other Communication Services	0	0
Loans for Other Scientific Research	0	0
Sub Total	0	0
General economic services		
Loans for Tourism	0	0
Loans for Foreign Trade and Export Promotion	0	0
Loans for General Financial and Trading Institutions	3509	3509
Loans for Other General Economic Services	228140	221342
Sub Total	231649	224851
Total - C	58950172	58382287
D. Loans to Employees		
Loans to Government Servants,etc.	2143219	2169141
E. Loans for Miscellaneous Services		
Miscellaneous Loans	632	632
Grand Total - A + B + C+ D + E	164215313	133779252

Of the above,

Loans and advances receivable in next 12 months		
Loans and advances receivable after 12 months	164215313	133779252

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Annexure 7

Government of Andhra Pradesh

Schedules to Statement of Financial Position as on March 31, 2009

Amount (Rs. '000s)

Particulars	Actuals	
	Current Year	Previous Year
Schedule 34: Other Current Assets		
Other Current Assets		
Investment Property		
Agricultural Assets		
Other		
Total	0	

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Annexure 7

Government of Andhra Pradesh

Schedules to Statement of Financial Position as on March 31, 2009

Schedule 35: Property, Plant and Equipment

Amount (Rs. '000s)

Particulars	Gross Block				Accumulated Depreciation / Impairment Losses				Net Block	
	Opening Balance	*Additions*	*Deletions*	*Closing Balance*	*Opening Balance*	*Additions (Depreciation for the year)*	*Deletions (assets sold)*	*Closing Balance*	*Closing Balance (Current Year)*	*Opening Balance (Previous Year)*
	(1)	*(2)*	*(3)*	*(4) = (1) + (2) - (3)*	*(5)*	*(6)*	*(7)*	*(8) = (5) + (6) - (7)*	*(9) = (4) - (8)*	*(10)*
Land				0				0		0
Operational Buildings				0				0		0
Roads				0				0		0
Machinery				0				0		0
Aircraft (excluding military)				0				0		0
Specialist Military Equipment				0				0		0
Motor Vehicles				0				0		0
Furniture and Fixtures				0				0		0

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Annexure 7

Government of Andhra Pradesh

Schedules to Statement of Financial Position as on March 31, 2009

Schedule 35: Property, Plant and Equipment

Amount (Rs. '000s)

Particulars	Gross Block				Accumulated Depreciation / Impairment Losses				Net Block	
	Opening Balance	*Additions*	*Deletions*	*Closing Balance*	*Opening Balance*	*Additions (Depreciation for the year)*	*Deletions (assets sold)*	*Closing Balance*	*Closing Balance (Current Year)*	*Opening Balance (Previous Year)*
	(1)	*(2)*	*(3)*	*(4) = (1) + (2) - (3)*	*(5)*	*(6)*	*(7)*	*(8) = (5) + (6) - (7)*	*(9) = (4) - (8)*	*(10)*
Office Equipment				0				0		0
Other Plant and Equipment										
Total	0	0	0	0	0	0	0	0	0	0
Capital Work in Progress										

Note :
The classes of asserts indicated above are only indicative and not exhaustive.
Impairment losses / reversal of impairment losses will not be applicable till an Accounting Standard is issued for the same
The basis of valuation of each class of asset shall be separately disclosed

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Annexure 7

Government of Andhra Pradesh

Schedules to Statement of Financial Position as on March 31, 2009

Schedule 36 : Intangible Assets

Amount (Rs. '000s)

Assets	Gross Block				Accumulated Amortization / Impairment Losses				Net Block	
	Opening Balance	*Additions*	*Deletions*	*Closing Balance*	*Opening Balance*	*Additions (Depreciation for the year)*	*Deletions (assets sold)*	*Closing Balance*	*Closing Balance (Current Year)*	*Opening Balance (Previous Year)*
	(1)	*(2)*	*(3)*	*(4) = (1) + (2) - (3)*	*(5)*	*(6)*	*(7)*	*(8) = (5) + (6) - (7)*	*(9) = (4) - (8)*	*(10)*
Software Developments				0				0		0
Patents and Copyrights				0				0		0
Research and Development work				0				0		0
Other intangible assets				0				0		0
Total	0	0	0	0	0	0	0	0	0	0

Note :
The classes of assets indicated above are only indicative and not exhaustive.

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Annexure 7

Government of Andhra Pradesh

Schedules to Statement of Financial Position as on March 31, 2009

Amount (Rs. '000s)

Particulars	Actuals	
	Current Year	Previous Year
Schedule 37: Payables		
Current Liabilities		
Dues to creditors		
Recoveries payable		
Interest accrued and due		
Provisions		
Others	7210820	20208394
Total	**7210820**	**20208394**
Non - current Liabilities		
Dues to creditors		
Recoveries payable		
Interest accrued and due		
Others		
Total	**0**	**0**
Schedule 38: Borrowings		
Current Liabilities		
Internal Debt		
Loans and Advances from Central Government		
Others		
Total	**0**	**0**
Non Current Liabilities		
Internal Debt	471802048	362691996
Loans and Advances from Central Government	147342229	151256934
Others		
Total	**619144277**	**513948930**
Schedule 39: Employee Benefits		
Current Liabilities		
State Provident Fund		
Insurance and Pension Funds		
Salaries payable		
Others		
Total	**0**	**0**
Non-Current Liabilities		
State Provident Fund	54660411	50476498
Insurance and Pension Funds	20054025	18405147

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Government of Andhra Pradesh

Schedules to Statement of Financial Position as on March 31, 2009

Amount (Rs. '000s)

Particulars	Actuals	
	Current Year	Previous Year
Salaries payable		
Others		
Total	**74714436**	**68881645**
Schedule 40: Other Financial Liabilities		
Current		
Deposits and Advances Received		
Deposits Bearing Interest		
Civil Deposits		
Deposits of Local Funds		
Other Deposits		
Deposits not Bearing Interest		
Civil Deposits		
Deposit of Local Funds		
Other Deposits		
National Small Savings Fund		
Others		
Total	0	0
Non -Current		
Deposits and Advances Received		
Deposits Bearing Interest		
Civil Deposits	0	0
Deposits of Local Funds	13937270	12139554
Other Deposits	4956092	28180145
Deposits not Bearing Interest		
Civil Deposits	50979330	61771724
Deposit of Local Funds	25925262	22099963
Other Deposits	27252663	16971415
National Small Savings Fund	241823822	241959077
Others		
Total	364874439	383121878

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Government of Andhra Pradesh

Schedules to Statement of Financial Position as on March 31, 2009

Schedule 41: Earmarked Funds

Reserve funds bearing interest

Amount (Rs. '000s

Particulars	Depreciation/ Renewal Reserve Fund	General and other Reserve Funds	Total
a. Opening Balance	191774	199775	391549
b. Additions to the Special Fund (i) Transfer from Consolidated Fund (ii) Interest/Dividend earned on Earmarked Fund Investments (iii) Profit on disposal of Earmarked Fund Investments (iv) Appreciation in Value of Earmarked Fund Investments (v) Other addition (Specify nature)		14744	
Total (b)	0	14744	14744
Total (a+b)	191774	214519	406293
(c) Payments out of funds (i) Capital expenditure on Fixed Assets Others			
Sub – Total	0	0	0
(ii) Revenue Expenditure on Personnel Cost Rent Other administrative charges			
Sub – Total	0	0	0
(iii) Other: Loss on disposal of Earmarked Fund Investments Diminution in Value of Earmarked Fund Investments Transferred to Consolidated Fund Others			
Sub –total	0	0	0
Total of (i+ii+iii) (c)			
Closing Balance – (a+b)-(c)	191774	214519	406293

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Annexure 7

Reserve funds not bearing interest

Particulars	Sinking Fund	Famine Relief Fund	Roads and Bridges Fund	Depreciation/ Renewal Reserve Fund	Development and Welfare Funds	General and other Reserve Funds	Total
a. Opening Balance	800176			186076	5108051	1246658	7340961
b. Additions							
(i) Transfer from Consolidated Fund	4195024						4195024
(ii) Interest/Dividend earned on Earmarked Fund Investments							
(iii) Profit on disposal of Earmarked Fund Investments							
(iv) Appreciation in Value of Earmarked Fund Investments							
(v) Other addition (Specify nature)	5218798			3074	2961515	5691641	13875028
Total (b)	9413822	0	0	3074	2961515	5691641	18070052
Total (a+b)	10213998	0	0	189150	8069566	6938299	25411013
(c) Payments out of funds							
(i) Capital expenditure on							
Fixed Assets							
Others							
Sub – Total	0	0	0	0	0	0	0
(ii) Revenue Expenditure on							
Salaries, Wages							
Rent							
Other administrative charges							
Sub – Total	0	0	0	0	0	0	0
(iii) Other:							
Loss on disposal of Earmarked Fund Investments							
Diminution in Value of Earmarked Fund Investments							
Transferred to Consolidated Fund							

ILLUSTRATIVE

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Annexure 7

Reserve funds not bearing interest

Particulars	Sinking Fund	Famine Relief Fund	Roads and Bridges Fund	Depreciation/ Renewal Reserve Fund	Development and Welfare Funds	General and other Reserve Funds	Total
Others	9399015				243060	5737847	15379922
Sub –total	9399015	0	0	0	243060	5737847	15379922
Total of (i+ii+iii) (c)	9399015	0	0	0	243060	5737847	15379922
Closing Balance – (a+b)-(c)	814983	0	0	189150	7826506	1200452	10031091

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Annexure 7

Government of Andhra Pradesh

Schedules to Statement of Financial Position as on March 31, 2009

Amount (Rs. '000s)

Particulars	Actuals	
	Current Year	Previous Year
Schedule 42: Contingency Fund		
Contingency Fund	500000	500000
Contingency Fund Pending Recoupment	-71804	-9318
Total	428196	490682
Schedule 43: Consolidated Fund		
Opening Balance	(24,677,680)	(738,160,428)
Add / (Deduct) : Net Surplus / (Deficit) During the Year	10041608	67166872
Total	-14636072	-670993556
Add/(Deduct) : Adjustments to Consolidated Fund, if any	-43875592	646315876
Closing Balance	-58511664	-24677680

Notes

Adjustments to Consolidated Fund	Actuals	
	Current Year	Previous Year
Investments	474843	59314151
Capital Work in Progress	914135	
Property Plant and Equipment	58400016	714741061
Reversal of Capital Expenditure for the Year	-103664586	-127739336
Total	**-43875592**	**646315876**

Current Liabilities includes the following

	Current Year	Previous Year
Suspense Accounts	-2511902	-4902602
Cheques and Bills	785581w6	7037605
Accounts with Governments of Other Countries	-1620	-1269
Cash Remittances and Adjustment between Officers rendering a/cs to the same A.O	2101604	18372618
Adjusting Account between Central and State Governments	40069	40069
Inter State Suspense Account	-273147	-338027
Total	7210820	20208394

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Appendix VI

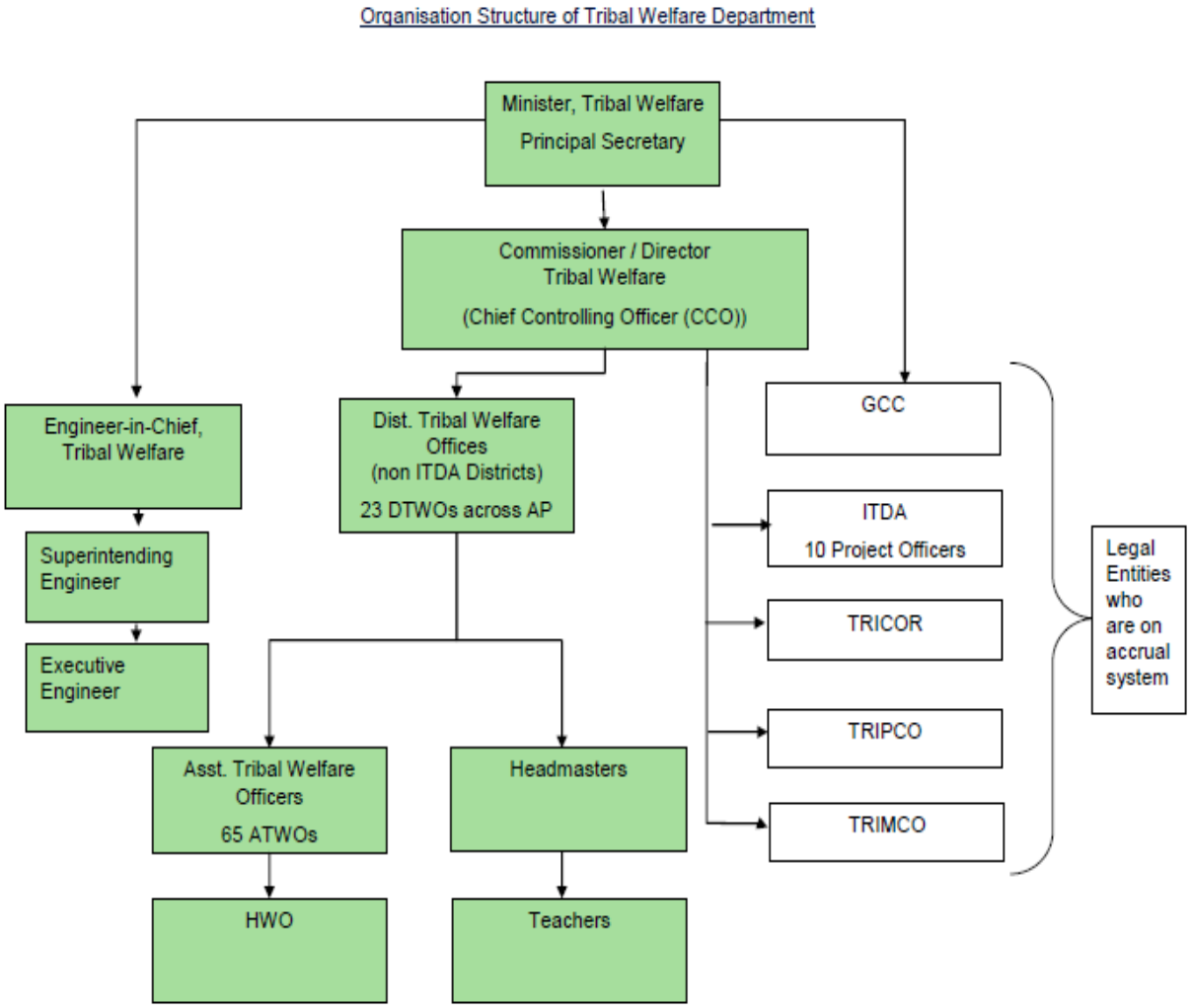
Overview of the structure of the Department of Tribal Welfare (DTW)

Appendix VI

Overview of Tribal Welfare Department

The broad organization structure (from the perspective of accounting function) is provided in the Exhibit 1 below

Exhibit 1: Organisation Structure of Tribal Welfare Department



The Office of Tribal Welfare Department covers a number of subordinate offices as below:

- Office of the Chief Controlling Office (CCO)- including the office of the Research and Training Institute
- District Tribal Welfare Offices (DTWO): District offices of the department which release budget allocation and draw funds from the Treasury offices (DTO/STO)
- Office of the Engineer in Chief: Draw funds from the PAO
- Agency/ Companies/ Corporations: Entities which release Grant in Aid e.g. ITDA

Agencies/ Companies/ Corporations operate as independent entities. These entities are either formed as Societies under the Societies Registration Act or under the Companies Act and generally follow accrual accounting system. They receive Grant in Aid (GIA) from the CCO office. The GIA is released to the Personal Deposit (PD) Account of the respective DDO maintained with a public sector bank/ concerned DTO. At the time of release of the GIA, the amount is shown as a disbursement from the budget of the CCO, withdrawn from the Treasury and deposited in the PD account. As a result, the amount released is accounted for as disbursement by the DDO and Treasury. In respect of the grant amount these entities submit Utilization Certificate (UC) before getting the next GIA.

Offices like ITDA (Integrated Tribal Development Offices) also receive Grant from other State Departments/ Central Government Ministries and from other sources to carry out integrated work in the identified districts where ITDAs are located.

The actual Account Head under which the Grant released is utilized by the respective Agencies/ Companies/ Corporations does not appear in the accounting system of the Department of Tribal Welfare or the Treasury Office or the AG office. The amount released is accounted as Grant in Aid at the time of disbursement.

Integrated Tribal Development Agency (ITDA) has been established as a Society under The Societies Registration Act. The ITDA is headed by a Project Officer There are 10 ITDAs in Andhra Pradesh. The Commissioner, Tribal Welfare Department sanctions grants in Aid out of his budgetary allocation for the ITDAs. The ITDAs operate under Accrual Based Double Entry System of Accounting.

Andhra Pradesh Scheduled Tribes Cooperative Finance Corporation Limited (TRICOR) was established in October, 1976 under A.P Cooperative Societies Act 1964. TRICOR operates under the Accrual Based Double Entry System of Accounting.

AP Tribal Power Company Limited (TRIPCO) was established under the Companies Act, 1956 in July 2002 to explore the feasibility of harnessing the hydro power available in the tribal areas and to establish mini-hydro power projects in scheduled areas by utilizing natural streams and waterfalls. TRIPCO receives grants in aid from Tribal Welfare Department and operates under the Accrual Based Double Entry System of Accounting.

AP Tribal Mining Company Limited (TRIMCO) was established in 2001 as a joint venture to take up mining activity with active participation of Tribal Mining Co-operative Societies. TRIMCO receives grants in aid from the Tribal Welfare Department and operates under the Accrual Based Double Entry System of Accounting.

Girijan Cooperative Corporation (GCC) who receives grants in aid from Tribal Welfare Department and operates under the Accrual Based Double Entry System of Accounting.

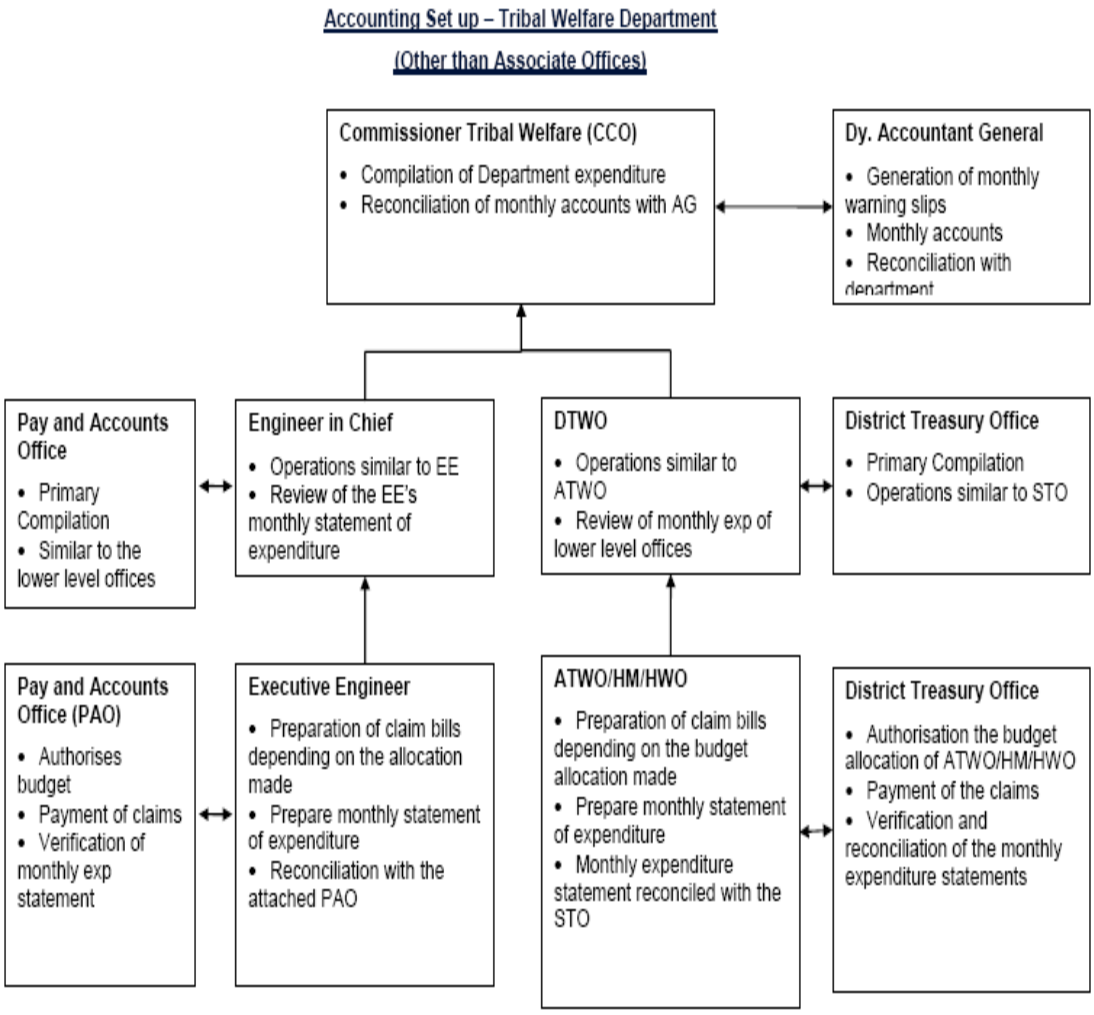
Accounting Set-up in Tribal Welfare Department

The Commissioner, Tribal Welfare is the CCO of the Department and allocates budget to the DDOs under it. In addition, it releases Grant in Aid to the Agencies/ Companies and Corporations.

The budget release to its own office, offices of the DTWO and the office of the Engineer-in-Chief follows the normal system of budget allocation. The DDOs draw funds from their attached DTOs/STOs. The Engineering offices draw funds from the PAO. The accounts of these offices automatically reach AG office through monthly accounting system of the DTO/PAO and AG.

The Accounting setup of the Tribal Welfare Department (for units whose accounts are compiled by the AG) is given in Exhibit below.

Exhibit 2– Accounting Setup at Tribal Welfare Department



Appendix VII

Format for Data Compilation

Appendix VII: Format for Data Collection

Form No.	Title
1	Details of Land
2	Details of Buildings
3	Details of Capital Work in Progress
4	Details of Vehicles
5	Details of Furniture and Fixtures
6	Details of Office Equipments
7	Details of Advance Paid to Suppliers/ Contractors
8	Details of Loans and Advances to Employees
9	Details of Inventory
10	Details of Bills and Other Outstanding Payables
11	Details of Receivables

Form 1

Name of the Department
Name of the Office
Name of the DDO

Details of Land as on 31/03/2009

Sr. no.	Location	Survey no. of the land	Area (acre / sq. m.)	Date of acquisition	Cost of acquiring the land (Rs.)	If the land was acquired out of any special fund / grant, please enter Grant/ Special Fund	Was the land subject to improvement such as filling, leveling etc. after acquisition? (Yes / No)	If yes, specify the details of improvement		Total Cost (Rs.)	From whom acquired	Mode of acquisition	Specify how land is being currently used	Give reference of the available title documents	Remarks
								Date	Cost (Rs.)						
1	2	3	4	5	6	7	8	9	10	11 (6+10)	12	13	14	15	16

Notes:
1. Details of all the land belonging to the Department, irrespective of the fact, whether it is vacant or any structure has been constructed on that, should be included
2. Each plot of land should be identified separately.

Form 2

Name of the Department
Name of the Office
Name of the DDO

Details of Buildings as on 31/03/2009

Sl. No.	Description of the Building	Location	Survey no. of the land where building is located	Dimension of the Building			Number of Floors	Total sq. feet (carpet area)	Area of the land on which building is located (acre / sq. m.)	In case of property acquired, specify the estimated date of completion of construction alongwith date of acquisition	In case of property constructed by the Department, specify the date of construction
				Length	Breadth	Height					
1	2	3	4	5	6	7	8	9	10	11	12

Cost of acquisition / construction (Rs.)	If the asset was acquired out of any special fund please specify the Special Fund	Was the building subject to any improvement such as renovation, extension or otherwise after acquisition?	If yes, specify details of improvement		Total Cost (Rs.)	From whom acquired	Mode of acquisition	Specify how building is being currently used	Give reference of the available title documents	Remarks
			Date	Cost (Rs.)						
13	14	15	16	17	18 (13+17)	19	20	21	22	23

Note:
1. Buildings should be categorised
2. Please prepare separate sheet for each category of building mentioned above.

Form 3

Name of the Department
Name of the Office
Name of the DDO

Details of Capital Work In Progress on 31/03/2009

Sl. no.	Name of the project	Work Order number and Year in which sanctioned	Location of the Project	Estimated cost of the project (Rs.)	Cost already incurred on the project (Rs.)	Specify the source of finance from which project is being funded	If the asset is being constructed out of any special fund , please enter Special Fund	Estimated date of completion of the project	Remarks
1	2	3	4	5	6	7	8	9	10

Note : Please include all the assets where construction is in progress

Form 4

Name of the Department
Name of the Office
Name of the DDO

Details of Vehicles as on 31/03/2009

Sr. no.	Description of the vehicle specifying whether it is LCV, HCV or cars, jeeps etc. and its 'make'	Date of acquisition	Cost of acquisition (Rs.)	If the asset was acquired out of any special fund , please enter Special Fund	Was the vehicle subject to any improvement such as body extension or otherwise? (Yes/No)	If yes, specify the details of improvement		Total Cost (Rs.)	Year of Manufacture	Registration details	Engine No.	Chassis No.	From whom acquired	Mode of acquisition	Give reference of the available title documents	Remarks
						Date	Cost (Rs.)									
1	2	3	4	5	6	7	8	9 (4+8)	10	11	12	13	14	15	16	17

Notes:
1. Please prepare a separate sheet for each category of vehicle (for example a separate sheet for cars, jeeps,etc.)

Form 5

Name of the Department
Name of the Office
Name of the DDO

Details of Furniture and Fixtures as on 31/03/2009

Sr. no.	Description of the asset specifying whether it is table, chair, cupboard, partition, safes vaults, cabinets, etc.	Location	Asset reference number	Date of acquisition	Cost of acquisition / construction (Rs.)	If the asset was acquired out of any special fund, please enter Special Fund	From whom acquired	Mode of acquisition	Give reference of the available title documents	Remarks
1	2	3	4	5	6	7	8	9	10	11

Notes:

1. Asset reference number denotes any numbering / marking given to each piece of asset.

Form 6

Name of the Department
Name of the Office
Name of the DDO

Details of Office Equipments as on 31/03/2009

Sr. no.	Description of the asset specifying whether it is photocopier machine, typewriter, air conditioner, water cooler, computer etc.	Location	Asset reference number	Date of acquisition	Cost of acquisition / construction (Rs.)	If the asset was acquired out of any special fund , please enter Special Fund	From whom acquired	Mode of acquisition	Give reference of the available title documents	Remarks
1	2	3	4	5	6	7	8	9	10	11

Notes:
1. Prepare a separate list for each of the class of office equipment, for instance, a separate list should be prepared for computer, photocopier machine, fax machine, telephone instruments, typewriter, air conditioner, water cooler, etc.
2. Asset reference number denotes any numbering / marking given to each piece of asset.

Form 7

Name of the Department
Name of the Office
Name of the DDO

Details of Advance Paid to Suppliers/ Contractors as on 31/03/2009

Sr. no.	Specify name of the department in respect of which advance is paid	Name of the Supplier / Contractor to whom advance has been paid	Date when the advance is paid	Amount outstanding (Rs.)	Remarks
1	2	3	4	5	6

Form 8

Name of the Department
Name of the Office
Name of the DDO

Details of Loans and Advances to Employees as on 31/03/2009

Sr. no.	Specify name of the office in respect of which advance is given	Name of the Employee to whom advance has been paid	Nature of advance	Date when the advance is paid	Amount of advance outstanding (Rs.)	Interest receivable as on the cut off date	Remarks
1	2	3	4	5	6	7	8

Note: Prepare a separate list for each of the category of the loans and advances.

Form 9

Name of the Department
Name of the Office
Name of the DDO

Details of Inventory as on 31/03/2009

Sr. no.	Name of Article	Quantity in Stock	Rate at which valued	Value of the inventory	Remarks
1	2	3	4	5	6

Form 10

Name of the Department
Name of the Office
Name of the DDO

Details of Bills and Other Outstanding Payables as on 31/03/2009

Sr. No.	Name of the supplier / contractor / vendor	Specify nature of payables	Amount payable (Rs.)	Specify name of the office procuring the material or incurring the expenditure	Remarks
1	2	3	4	5	6

***** *If more than one contract is given to the same supplier than specify nature of each bills/expense payable in separate line for that party.*

Please prepare separate sheet for each category of payables, e.g.,wages payable, employee recoveries payable, expenses payable, etc.

Form 11

Name of the Department
Name of the Office
Name of the DDO

Details of Receivables as on 31/03/2009 (From Quaterly Tax, Etc)

Sr. No.	Nature of Receivable	Year	Amount	Remarks
1	2	3	4	5

Appendix VIII

Trial Balance and Worksheet of DTWO

Appendix VIII Trial Balance and Worksheet of DTWO

Annexure No.	Title
1	Trial Balance
2	Work Sheets of the Trial Balance

Annexure 1

District Tribal Welfare Office, Ranga Reddy District
Department of Tribal Welfare, Government of Andhra Pradesh

Trial Balance (at Minor-Sub Detailed Head Level) as on March 31, 2009

Amount (Rs. '000s)

Minor Head	Description	Sub Detailed Head	Particulars	Existing		Accrual Adjustments		Total		Working Sheet
				Debit	Credit	Debit	Credit	Debit	Credit	
001	Direction and Administration									
		011	Pay	1412				1412	0	
		012	Allowances	41				41	0	
		013	DA	334				334	0	
		016	House Rent Allowance	361				361	0	
		017	Medical Reimbursement	6				6	0	
		018	Encashment of Earned leave	0				0	0	
		019	Leave Travel Concession	0				0	0	
		020	Wages	4				4	0	
		111	TA	6				6	0	
		131	Service postage, Telegram and Telephone Charges	17				17	0	
		132	Other Office Expenses	0				0	0	
		133	Water and Electricity charges	20				20	0	
		134	Hiring of private of vehicles	0				0	0	
		140	Rents. Rates and Taxes	4				4	0	
		240	POL	0				0	0	
		312	Other Grants in Aid	0				0	0	
		503	Other Expenditure	0				0	0	
		510	Motor vehicles	0				0	0	
277	Education									

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TEST

Annexure 1

District Tribal Welfare Office, Ranga Reddy District
Department of Tribal Welfare, Government of Andhra Pradesh

Trial Balance (at Minor-Sub Detailed Head Level) as on March 31, 2009

Amount (Rs. '000s)

Minor Head	Description	Sub Detailed Head	Particulars	Existing		Accrual Adjustments		Total		Working Sheet
				Debit	Credit	Debit	Credit	Debit	Credit	
		011	Pay	4649				4649	0	
		012	Allowances	166				166	0	
		013	DA	1594				1594	0	
		016	House Rent Allowance	560				560	0	
		017	Medical Reimbursement	149				149	0	
		018	Encashment of Earned leave	8				8	0	
		019	Leave Travel Concession	0				0	0	
		020	Wages	435				435	0	
		111	TA	0				0	0	
		114	Fixed Travelling Allowance	0				0	0	
		131	Service postage, Telegram and Telephone Charges	27				27	0	
		132	Other Office Expenses	6				6	0	
		133	Water and Electricity charges	321				321	0	
		134	Hiring of private of vehicles	0				0	0	
		140	Rents. Rates and Taxes	30				30	0	
		211	Material and Supplies	2703				2703	0	
		230	Cost of Ration/Diet charges	14296				14296	0	
		250	Clothing, Tentage and Store	0				0	0	
		272	Maintenance	3819				3819	0	
		284	Other Payments	61				61	0	
		300	Other Contractual Services	379				379	0	
		311	GIA towards salaries	0				0	0	
		312	O.G.I.A	0				0	0	

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Annexure 1

District Tribal Welfare Office, Ranga Reddy District
Department of Tribal Welfare, Government of Andhra Pradesh

Trial Balance (at Minor-Sub Detailed Head Level) as on March 31, 2009

Amount (Rs. '000s)

Minor Head	Description	Sub Detailed Head	Particulars	Existing		Accrual Adjustments		Total		Working Sheet
				Debit	Credit	Debit	Credit	Debit	Credit	
		503	Other Expenditure	247				247	0	
		340	Post Matriculation Scholarships-Scholarships and Stipends	123706				123706	0	
		340	Pre Matric Scholarships-Scholarships and Stipends	10865				10865	0	
800	Other Expenditure									
		503	Promotion of Inter caste marriages	30				30	0	
800	Other Expenditure									
		272	Maintenance			5257		5257	0	
		272	Maintenance - Capital Work In Progress wrongly Classified as Revenue Exp			3583		3583	0	
			Property Plant and Equipment (Gross Block)							
			Land			38894	0	38894	0	WS 1
			Operational Building			43931	0	43931	0	WS 2
			Furniture and Fixtures			544	0	544	0	WS 3
			Office Equipment (Computers)			262	0	262	0	WS 4
			Other Equipments			64	0	64	0	WS 5
			Property Plant and Equipment (Accumulated Depreciation)							

UNDER

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Annexure 1

District Tribal Welfare Office, Ranga Reddy District
Department of Tribal Welfare, Government of Andhra Pradesh

Trial Balance (at Minor-Sub Detailed Head Level) as on March 31, 2009

Amount (Rs. '000s)

Minor Head	Description	Sub Detailed Head	Particulars	Existing		Accrual Adjustments		Total		Working Sheet
				Debit	Credit	Debit	Credit	Debit	Credit	
			Operational Building			0	14111	0	14111	WS 2
			Furniture and Fixtures			0	225	0	225	WS 3
			Office Equipment (Computers)			0	70	0	70	WS 4
			Other Equipments			0	22	0	22	WS 5
			Depreciation for the Year							
			Operational Building			5260	0	5260	0	WS 2
			Furniture and Fixtures			20	0	20	0	WS 3
			Office Equipment (Computers)			52	0	52	0	WS 4
			Other Equipments			6	0	6	0	WS 5
			Deposits			**128**	0	128	0	WS 6
			Inventory			240	0	240	0	WS 7
			Recoverable Scholarship			1750		1750		
			Scholarship Payable				75000		75000	
			Salary Outstanding				383		383	
			Outstanding Expenses Payable			0	155	0	155	WS 8
			Employee Benefit (Cumulative Provision)							
			Pension			0	31881	0	31881	WS 9
			Gratuity			0	4697	0	4697	WS 9
			Leave Encashment			0	2847	0	2847	WS 9
			Employee Benefit (Current Year Provision)							
			Pension			473	0	1473	0	WS 9
			Gratuity			259	0	259	0	WS 9

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Annexure 1

District Tribal Welfare Office, Ranga Reddy District
Department of Tribal Welfare, Government of Andhra Pradesh

Trial Balance (at Minor-Sub Detailed Head Level) as on March 31, 2009

Amount (Rs. '000s)

Minor Head	Description	Sub Detailed Head	Particulars	Existing		Accrual Adjustments		Total		Working Sheet
				Debit	Credit	Debit	Credit	Debit	Credit	
			Leave Encashment			157	0	157	0	WS 9
			Employee Loans							
			Festival Advance			60		60	0	WS 10
			Motor Cycle Advance			80		80	0	WS 10
			Government Account (Balancing Figure)						138886	
			Total	**166256**	**0**	**102021**	**129391**	**268277**	**268277**	

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Annexure 2

District Tribal Welfare Office, Ranga Reddy District
Department of Tribal Welfare, Government of Andhra Pradesh

Work Sheet 1: Property Plant and Equipment

Amount in (000s)

Details of Land

Sn	Office	Location	Area (Sq m.)	Date of Acquisitions	Fair Value as on March 31, 2009	Deflated Cost/ Actual Cost (as on date of construction)
1	DTWO Office of Ranga Reddy District	Hyderabad	210.48	1-Aug-04	6,000	4,948
2	Govt S.T. Ashram School	Marpally	5724	1-Aug-03	0	0
3	Govt S.T. Ashram School	Kotha Palli	12215	1-Aug-79	0	0
4	Govt S.T. Ashram School	Rampur	7500	1-Apr-73	0	0
5	Govt S.T. Girls Hostel	Tandur	4071	1-Apr-03	0	0
6	Govt S.T. Girls Hostel	Ibrahimpatanam	4072	1-Apr-82	0	0
7	Govt S.T. Ashram School	Baida Valkicharla	8143	1-Apr-80	0	0
8	Govt S.T. Girls Hostel	Mohammadabad	202	1-Apr-86	0	0
9	Govt S.T. Boys Hostel	Rajendra Nagar	2420	1-Apr-03	4,840	3850
10	Govt S.T. Boys Hostel	Medchal	0	1-Apr-78	0	0
11	Govt S.T. Boys Hostel	Kalakchla	0	1-Apr-03	50	40
12	Govt S.T. Boys Hostel	Pargi	13029	1-Aug-60	320	55
13	Govt S.T. Boys Hostel	Mohammadabad	3695	1-Apr-73	0	0
14	Govt S.T. Boys Hostel	Mojahidpur	6922	1-Apr-03	0	0
15	Govt S.T. Boys Hostel	Maheswaram	2036	1-Apr-08	30,000	30000
16	Govt S.T. Boys Hostel	Vikarabad	4070	1-Apr-03	0	0
17	Govt S.T. Boys Hostel	Tandur	2036	1-Apr-06	0	0
	Total					**38,894**

Notes:

1. In case where the cost and year of purchase is not available, asset has been valued at Rs 1
2. Asset that has outlived its life has been valued at Rs 1.
3. As the year of acquisition was generally available, the first date of the year is considered date of acquisition

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Annexure 2

District Tribal Welfare Office, Ranga Reddy District
Department of Tribal Welfare, Government of Andhra Pradesh

Work Sheet 2: Property Plant and Equipment

Details of Operational Buildings **Depreciation: 4%** **Amount Rs in (000s)**

Sn	Office	Location	Date of Construction	Area of Building (Sqft)	Rate/ Sqft as on March 31, 2009	Fair Value as on March 31, 2009	Deflated Cost/ Actual Cost (as on date of construction)	Accumulated Depreciation	Depreciation	Carrying Amount
1	DTWO Office of Ranga Reddy District	Hyderabad	1-Aug-04	2250.00	-	3,000	2,474	495	99	1,979
2	Govt S.T. Ashram School	Marpally	1-Sep-04	5000	750	3,750	3,093	619	124	2,474
3	Govt S.T. Ashram School	Kotha Palli	1-Apr-83	12500	600	7,500	1,495	1495		0
4	Govt S.T. Ashram School	Rampur	1-Apr-79	12500	600	7,500	1,289	1289		0
5	Govt S.T. Girls Hostel	Tandur	1-Apr-05	5000	750	3,750	3,750	600	150	3,150
6	Govt S.T. Girls Hostel	Ibrahimpatanam	1-Apr-82	5000	900	4,500	843	842	841	0
7	Govt S.T. Ashram School	Baida Valkicharla	1-Apr-80	12150	750	9,113	1,566	1566	1564	0
8	Govt S.T. Girls Hostel	Mohammadabad	1-Apr-86	13500	600	8,100	1,948	1793	78	156
9	Govt S.T. Boys Hostel	Rajendra Nagar	1-Sep-05	7500	900	6,750	5,764	922	231	4,842
10	Govt S.T. Boys Hostel	Medchal	1-Apr-78	2016	900	1,814	312	311	310	0

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Sn	Office	Location	Date of Construction	Area of Building (Sqft)	Rate/ Sqft as on March 31, 2009	Fair Value as on March 31, 2009	Deflated Cost/ Actual Cost (as on date of construction)	Accumulated Depreciation	Depreciation	Carrying Amount
11	Govt S.T. Boys Hostel	Kalakchla	1-Apr-03	7200	750	5,400	4,296	1031	172	3,265
12	Govt S.T. Boys Hostel	Pargi	1-Aug-84	4875	700	3,413	733	733	731	0
13	**Govt S.T. Boys Hostel**	Mohammadabad	1-Apr-73	3120	600	1,872	322	322	320	0
14	Govt S.T. Boys Hostel	Mojahidpur	1-Apr-05	7200	900	6,480	5,534	885	221	4,648
15	Govt S.T. Boys Hostel	Maheswaram	1-Apr-08	3200	900	2,880	2,880	115	115	2,765
16	Govt S.T. Boys Hostel	Vikarabad	1-Apr-05	7400	700	5,180	4,423	708	177	3,716
17	Govt S.T. Boys Hostel	Tandur	1-Apr-06	6000	600	3,600	3,210	385	128	2,825
	Total						**43,931**	**14,111**	**5,260**	**29,820**

Notes:

1. In case where the cost and year of purchase is not available, asset has been valued at Rs 1
2. Asset that has outlived its life has been valued at Rs 1.
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Annexure 2

District Tribal Welfare Office, Ranga Reddy District
Department of Tribal Welfare, Government of Andhra Pradesh

Work Sheet 3: Property Plant and Equipment

Details of Furniture and Fixtures **Depreciation: 10%** **Amount in (000s)**

Sn.	Office	Location	Description	Date of Acquisition	Cost	Accumulated Depreciation	Depreciation	Carrying Amount
1	DTWO Office of Ranga Reddy District	Hyderabad	Furniture and Fixtures	August 1, 2004	250	125	11	125
2	DTWO Office of Ranga Reddy District	Hyderabad	Almira	April 1, 1989	0	-	0	0
3	DTWO Office of Ranga Reddy District	Hyderabad	Wooden Almira	April 1, 1991	0	-	-	0
4	Govt S.T. Ashram School	Marpally	Tables, chairs and Almira	April 1, 2006	6	2	0	4
5	Govt S.T. Ashram School	Kotha Palli	Tables, chairs and almira	April 1, 2002	12	9	1	4
6	Govt S.T. Ashram School	Rampur	Tables, chairs and Almira	April 1, 2002	25	18	1	8
7	Govt S.T. Girls Hostel	Tandur	Tables, chairs and Almira	April 1, 2004	10	5	1	5
8	Govt S.T. Girls Hostel	Ibrahimpatan am	Tables, chairs and Almira	April 1, 2006	18	5	1	13
9	Govt S.T. Ashram School	Baida Valkicharla	Tables, chairs and Almira	April 1, 2002	25	18	2	8
10	Govt S.T. Girls Hostel	Mohammada bad	Tables, chairs and Almira	April 1, 2007	26	5	1	20
11	Govt S.T. Boys Hostel	Rajendra Nagar	Tables, chairs and Almira	April 1, 2006	4	1	0	3

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Sn.	Office	Location	Description	Date of Acquisition	Cost	Accumulated Depreciation	Depreciation	Carrying Amount
12	Govt S.T. Boys Hostel	Medchal	Tables, chairs and Almira	April 1, 2006	46	14	1	32
13	Govt S.T. Boys Hostel	Kalakchla	Tables, chairs and Almira	April 1, 2006	20	6	1	14
14	Govt S.T. Boys Hostel	Pargi	Tables, chairs and Almira	April 1, 2008	40	4	0	36
15	Govt S.T. Boys Hostel	Mohammadabad	Tables, chairs and Almira	April 1, 2007	17	3	0	14
16	Govt S.T. Boys Hostel	Mojahidpur	Tables, chairs and Almira	April 1, 2007	25	5	0	20
17	Govt S.T. Boys Hostel	Maheswaram	Tables, chairs and Almira	April 1, 2006	5	1	0	3
18	Govt S.T. Boys Hostel	Vikarabad	Tables, chairs and Almira	April 1, 2005	4	2	0	2
19	Govt S.T. Boys Hostel	Tandur	Tables, chairs and Almira	April 1, 2007	12	2	-	9
	Total				**544**	**225**	**20**	**319**

Notes:

1. In case where the cost and year of purchase is not available, asset has been valued at Rs 1
2. Asset that has outlived its life has been valued at Rs 1.
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Annexure 2

District Tribal Welfare Office, Ranga Reddy District
Department of Tribal Welfare, Government of Andhra Pradesh

Work Sheet 4: Property Plant and Equipment

Details of Office Equipments (Computers) **Depreciation Rate: 20%** **Amount in (000s)**

Sn.	Office	Location	Description	Date of Acquisitions	Cost	Accumulated Depreciation	Depreciation	Carrying Cost
1	DTWO Office of Ranga Reddy District	Hyderabad	Computers (2 Nos)	April 1, 2007	90	36	18	54
2	DTWO Office of Ranga Reddy District	Hyderabad	Computers (4 Nos)	April 1, 2008	160	32	32	128
3	DTWO Office of Ranga Reddy District	Hyderabad	Printers (2 Nos)	April 1, 2008	12	2	2	10
	Total				**262**	**70**	**52**	**192**

Notes:

1. In case where the cost and year of purchase is not available, asset has been valued at Rs 1
2. Asset that has outlived its life has been valued at Rs 1.
3. As the year of acquisition was generally available, the first date of the year is considered date of acquisition

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Annexure 2

District Tribal Welfare Office, Ranga Reddy District
Department of Tribal Welfare, Government of Andhra Pradesh

Property Plant and Equipment

Work Sheet 5: Other Equipments **Depreciation Rate: 10%** **Amount in (000s)**

Sn.	Office	Location	Description	Date of Acquisition	Cost	Accumulated Depreciation	Depreciation	Carrying Cost
1	Govt S.T. Ashram School	Marpally	Gas Stoves (2 nos)	April 1, 2004	4.00	2.00	0.40	2.00
2	Govt S.T. Ashram School	Kotha Palli	Gas Stoves (2 nos)	April 1, 2004	4.00	2.00	0.40	2.00
3	Govt S.T. Girls Hostel	Tandur	Gas Stoves (2 nos)	April 1, 2005	8.00	3.20	0.80	4.80
4	Govt S.T. Girls Hostel	Mohammadabad	Gas Stoves (2 nos)	April 1, 2003	4.00	2.40	0.40	1.60
5	Govt S.T. Boys Hostel	Rajendra Nagar	Gas Stoves (2 nos)	April 1, 2004	4.00	2.00	0.40	2.00
6	Govt S.T. Boys Hostel	Kalakchla	Gas Stoves (2 nos)	April 1, 2006	8.00	2.40	0.80	5.60
7	Govt S.T. Boys Hostel	Pargi	Gas Stoves (2 nos)	April 1, 2008	8.00	0.80	0.80	7.20
8	Govt S.T. Boys Hostel	Mohammadabad	Gas Stoves (2 nos)	April 1, 2006	4.00	1.20	0.40	2.80
9	Govt S.T. Boys Hostel	Mojahidpur	Gas Stoves (2 nos)	April 1, 2007	4.00	0.80	0.40	3.20
10	Govt S.T. Boys Hostel	Maheswaram	Gas Stoves (2 nos)	April 1, 2004	4.00	2.00	0.40	2.00
11	Govt S.T. Boys Hostel	Vikarabad	Gas Stoves (2 nos)	April 1, 2006	4.00	1.20	0.40	2.80
12	Govt S.T. Boys Hostel	Tandur	Gas Stoves (2 nos)	April 1, 2007	8.00	1.60	0.80	6.40
	Total				**64.00**	**21.60**	**6.40**	**42.40**

Notes:

1. In case where the cost and year of purchase is not available, asset has been valued at Rs 1
2. Asset that has outlived its life has been valued at Rs 1.
3. As the year of acquisition was generally available, the first date of the year is considered date of acquisition

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Annexure 2

District Tribal Welfare Office, Ranga Reddy District
Department of Tribal Welfare, Government of Andhra Pradesh

Work Sheet 6: Deposits (for Gas Connection)

Amount in (000s)

Sn.	Office	Location	Description	Date of Acquisition	Amount
1	Govt S.T. Ashram School	Marpally	6 nos	April 1, 2004	10
2	Govt S.T. Ashram School	Kotha Palli	8 nos	April 1, 2004	13
3	Govt S.T. Girls Hostel	Tandur	6 nos	April 1, 2005	10
4	Govt S.T. Girls Hostel	Mohammadabad	8 nos	April 1, 2003	13
5	Govt S.T. Boys Hostel	Rajendra Nagar	8 nos	April 1, 2004	13
6	Govt S.T. Boys Hostel	Kalakchla	8 nos	April 1, 2006	10
7	Govt S.T. Boys Hostel	Pargi	3 nos	April 1, 2006	5
8	Govt S.T. Boys Hostel	Mohammadabad	8 nos	April 1, 2006	10
9	Govt S.T. Boys Hostel	Mojahidpur	8 nos	April 1, 2007	13
10	Govt S.T. Boys Hostel	Maheswaram	8 nos	April 1, 2004	13
11	Govt S.T. Boys Hostel	Vikarabad	6 nos	April 1, 2006	8
12	Govt S.T. Boys Hostel	Tandur	8 nos	April 1, 2007	13
	Total				**128**

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Annexure 2

District Tribal Welfare Office, Ranga Reddy District
Department of Tribal Welfare, Government of Andhra Pradesh

Work Sheet 7: Details of Inventory

Amount in (000s)

Particulars	Office	Amount					
		Rice	Dal	Oil	Chili Powder	Tamarind	Total
Govt S.T. Ashram School	Marpally	11	12	9	11	9	**53**
Govt S.T. Ashram School	Kotha Palli	8	3	2	1	0	**14**
Govt S.T. Ashram School	Rampur	6	3	1	1	1	**12**
Govt S.T. Girls Hostel	Tandur	4	3	1	1	0	**9**
Govt S.T. Girls Hostel	Ibrahimpatanam	4	0	1	1	0	**6**
Govt S.T. Ashram School	Baida Valkicharla	6	3	1	2	5	**17**
Govt S.T. Girls Hostel	Mohammadabad	13	8	4	2	2	**28**
Govt S.T. Boys Hostel	Rajendra Nagar	10	0	1	1	0	**11**
Govt S.T. Boys Hostel	Medchal	1	1	1	1	0	**4**
Govt S.T. Boys Hostel	Kalakchla	1	2	4	1	1	**8**
Govt S.T. Boys Hostel	Pargi	1	2	4	1	-	**8**
Govt S.T. Boys Hostel	Mohammadabad	7	1	2	0	0	**12**
Govt S.T. Boys Hostel	Mojahidpur	17	9	7	2	4	**39**
Govt S.T. Boys Hostel	Maheswaram	3	0	1	0	0	**5**
Govt S.T. Boys Hostel	Vikarabad	2	1	1	1	2	**7**
Govt S.T. Boys Hostel	Tandur	4	2	1	1	0	**7**
	Total	**98**	**50**	**39**	**26**	**27**	**240**

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Annexure 2

District Tribal Welfare Office, Ranga Reddy District
Department of Tribal Welfare, Government of Andhra Pradesh

Work Sheet 8: Sheet Outstanding Expenses **Amount in Rs (000s)**

Office	Location	Electricity	Wages	Telephone	Other Exp	Total
DTWO, Rangareddy District	Hyderabad	6	-	8	37	**51**
DTWO, Rangareddy District	Hyderabad	-	-	-	-	**-**
Govt S.T. Ashram School	Marpally	5	31	0	0	**37**
Govt S.T. Ashram School	Kotha Palli	4.2	0	0	0	**4**
Govt S.T. Ashram School	Rampur	4.5	0	0	0	**5**
Govt S.T. Girls Hostel	Tandur	1.9	0	0	0	**2**
Govt S.T. Girls Hostel	Ibrahimpatanam	2.2	0	0	0	**2**
Govt S.T. Ashram School	Baida Valkicharla	4.5	0	0	0	**5**
Govt S.T. Girls Hostel	Mohammadabad	1.7	0	0	0	**2**
Govt S.T. Boys Hostel	Rajendra Nagar	4.3	8	0	0	**12**
Govt S.T. Boys Hostel	Medchal	10	0	0	0	**10**
Govt S.T. Boys Hostel	Kalakchla	3	0	0	0	**3**
Govt S.T. Boys Hostel	Pargi	3.4	0	0	0	**3**
Govt S.T. Boys Hostel	Mojahidpur	1.4	0	0	0	**1**
Govt S.T. Boys Hostel	Maheswaram	2	11	0	0	**13**
Govt S.T. Boys Hostel	Vikarabad	2.2	0	0	0	**2**
Govt S.T. Boys Hostel	Tandur	3.2	0	0	0	**3**
Total		**60**	**50**	**8**	**37**	**155**

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Annexure 2

District Tribal Welfare Office, Ranga Reddy District`
Department of Tribal Welfare, Government of Andhra Pradesh

Work Sheet 9: Details of Retirement Benefits

Amount in Rs (000s)

Pension

Class of Employee	No of Employee	CVP for 100% Pension on retirement	Total Provision as on March 31, 2009	Prov./ Expense for the Year
Covered in A.P. Revised Pension Rules, 1980				
Class IV	32	24529	18121	808
Others	19	19124	13760	597
Total (A)	***51***	***43653***	***31881***	***1405***
Covered in New Pension Scheme (NPS)				
Class IV	8	0	0	39
Others	4	0	0	29
Total (B)	***12***	***0***	***0***	***68***
Total (A+B)	***63***	***43653***	***31881***	***1473***

Gratuity

Class of Employee	No of Employee	Accumulated Provision of Gratuity on Retirement	Accumulated Provision of Gratuity as on March 31, 2009	Sum of Provision of Retirement Gratuity for the year
Class IV	40	4232	2798	164
Others	23	3011	1899	95
Total	**63**	**7244**	**4697**	**259**

Leave Encashment

Class of Employee	No of Employee	Accumulated Provision of Gratuity on Retirement	Accumulated Provision of Gratuity as on March 31, 2009	Sum of Provision of Retirement Gratuity for the year
Others	23	1825	1151	58
Class IV	40	2565	1696	99
Total	**63**	**4390**	**2847**	**157**

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Annexure 2

District Tribal Welfare Office, Ranga Reddy District
Department of Tribal Welfare, Government of Andhra Pradesh

Work Sheet 10: Advance to Government Servants

Amount in Rs (000s)

Nature of Account	Principal	Interest	Total
Motor Cycle/Car Advance	80	0	80
Festival Advance	60	0	60
Total	**140**		**140**

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Appendix IX

Accrual AFS for DTWO

Appendix IX: Accrual AFS for DTWO

Annexure No.	Title
1	Statement of Applicability of State AFS Schedules
2	Statement of Financial Performance
3	Statement of Financial Position
4	Statement of changes in Net Assets / Equity
5	Cash Flow Statement
6	Notes to Accounts (including accounting policies)
7	Schedules to the Statement of Financial Performance and Position
8	Statement of Comparison of Budget and Actual

Annexure 1

Statement of Applicability of State AFS Schedule

Annexure No.	Schedule No	Description	Applicability
1		**Statement of Financial Position**	√
		Schedules to Statement of Financial Performance	
	1	Significant Accounting Policies	√
	2	Taxes on income and expenditure	
	3	Taxes on property and capital transactions	
	4	Taxes on commodities and services	
	5	Interest Receipts , Dividends and Profits	
	6	Other Non - Tax Revenue	
	7	Grants in Aid and Contributions	
		(Expenses by Function)	
	8	Organs of State	
	9	Fiscal Services	
	10	Administrative services	
	11	Pension and miscellaneous general services	
	12	Education, Sports, Art and Culture	
	13	Health and Family Welfare	
	14	Water Supply, Sanitation, Housing and Urban Development	
	15	Information and Broadcasting	
	16	Welfare of SC, ST and OBC	√
	17	Labor and Labor Welfare	
	18	Social Welfare and Nutrition	
	19	Others	
	20	Agriculture and allied activities	
	21	Rural development	
	22	Irrigation and flood control	
	23	Energy	
	24	Industry and minerals	
	25	Transport	
	26	Science, technology and environment	
	27	General economic services	
	28	Transfers to other government entities	
2		**Statement of Financial Performance**	
		Schedules to Statement of Financial Position	√
	29	Cash and Cash Equivalents	
	30	Recoverable from non exchange transactions (taxes and transfers)	
	31	Inventory	
	32	Investments (accounted for using equity method)	
	33	Other Financial Assets	√
	34	Other Current Assets	
	35	Property, Plant and Equipment	√
	36	Intangible Assets	
	37	Payables	√
	38	Borrowings	
	39	Employee Benefits	√
	40	Other Financial Liabilities	
	41	Earmarked Funds	

ILLUSTRATIVE

Annexure No.	Schedule No	Description	Applicability
	42	Contingency Fund	
	43	Consolidated Fund	√
	44	Contingent liabilities and Unrecognized Contractual Commitments	
		(Expenses by Nature)	
	N1	Wages, salaries and employee benefits	√
	N2	Grants and other transfer payments	√
	N3	Supplies and materials consumed	√
	N4	Other Expenses	√

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Annexure 2

District Tribal Welfare Office, Ranga Reddy District
Department of Tribal Welfare, Government of Andhra Pradesh

Statement of Financial Performance for the year ended March 31, 2009

Amount (Rs. '000s)

Particulars	No.	Actuals	
		Current Year	Previous Year
Revenue			
Taxes			
Taxes on income and expenditure	2		
Taxes on property and capital transactions	3		
Taxes on commodities and services	4		
Sub Total - A			
Fees, fines, penalties and licenses			
Revenue from exchange transactions			
Rent			
Sales of goods and services			
Interest Receipts , Dividends and Profits			
Other non-tax revenue	5		
Transfers from other government entities	6		
Grants in Aid from Central Government			
Other Revenue	7		
Sub Total - B			
Total Revenue - C = A + B			
Expenses			
General Services			
Organs of State	8		
Fiscal Services	9		
i. Collection of taxes in property and capital transactions			
ii.Collection of taxes on commodities and services			
iii. Other fiscal services			
Administrative services	10		
Pension and miscellaneous general services	11		
Sub Total - D			
Social Services			
Education, Sports, Art and Culture	12		
Health and Family Welfare	13		
Water Supply, Sanitation, Housing and Urban Development	14		
Information and Broadcasting	15		
Welfare of SC, ST and OBC	16	178741	
Labor and Labor Welfare	17		
Social Welfare and Nutrition	18		
Others	19		
Sub Total - E		***178741***	

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Annexure 2

District Tribal Welfare Office, Ranga Reddy District
Department of Tribal Welfare, Government of Andhra Pradesh

Statement of Financial Performance for the year ended March 31, 2009

Amount (Rs. '000s)

Particulars	No.	Actuals	
		Current Year	Previous Year
Economic Services			
Agriculture and allied activities	20		
Rural development	21		
Irrigation and flood control	22		
Energy	23		
Industry and minerals	24		
Transport	25		
Science, technology and environment	26		
General economic services			
Sub Total - F		***0***	
Transfers to other government entities			
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	28		
Other Expenses			
Finance Costs			
Sub Total - G		***0***	
Total Expenditure - H = D + E + F +G		**178741**	
Gain / Loss on Disposal of Non- Current Assets - I			
Gain / Loss on Disposal of Investments - J			
Net Operating Surplus / (Deficit) - K = C - H - I - J		**-178741**	
Appropriations out of Consolidated Fund			
Transfer to Sinking Funds			
Transfer to Other Funds			
Total Appropriations out of Consolidated Fund - G			
Net Surplus / (Deficit) transferred to Consolidated Fund – K - G		**-178741**	

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Annexure 2

District Tribal Welfare Office, Ranga Reddy District
Department of Tribal Welfare, Government of Andhra Pradesh

Statement of Financial Performance for the year ended March 31, 2009 *(By Nature of Expense)*

Amount (Rs. '000s)

Particulars	No.	Actuals	
		Current Year	Previous Year
Revenue			
Taxes			
Taxes on income and expenditure	2		
Taxes on property and capital transactions	3		
Taxes on commodities and services	4		
Sub Total - A			
Fees, fines, penalties and licenses			
Revenue from exchange transactions			
Rent			
Sales of goods and services			
Interest Receipts , Dividends and Profits	5		
Other non-tax revenue	6		
Transfers from other government entities			
Grants in Aid from Central Government	7		
Other Revenue			
Sub Total - B			
Total Revenue - C = A + B		***0***	
Expenditure			
Wages, salaries and employee benefits	N 1	11608	
Grants and other transfer payments	N 2	134571	
Supplies and consumables used	N 3	16999	
Depreciation and amortization		5339	
Impairment of property, plant and equipment*			
Other expenses	N 4	10224	
Finance costs			
Gain / Loss on Disposal of Non- Current Assets			
Gain / Loss on Disposal of Investments			
Total Expenditure - D		**178741**	
Net Operating Surplus / (Deficit) - E = C - D		-178741	
Appropriations out of Consolidated Fund			
Transfer to Sinking Funds			
Transfer to Other Funds			
Total Appropriations out if Consolidated Fund - F		0	

ILLUSTRATIVE

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Annexure 2

District Tribal Welfare Office, Ranga Reddy District
Department of Tribal Welfare, Government of Andhra Pradesh

Statement of Financial Performance for the year ended March 31, 2009 *(By Nature of Expense)*

Amount (Rs. '000s)

Particulars	No.	Actuals	
		Current Year	Previous Year
Net Surplus / (Deficit) transferred to Consolidated Fund – G = E – F		**-178741**	

Note:

1. The schedule numbers have been retained from the conceptualized formats. However, only the applicable schedules have been provided.

2. Previous year figures have not been provided as study covered only financial year 2008-09

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Annexure 3

District Tribal Welfare Office, Ranga Reddy District
Department of Tribal Welfare, Government of Andhra Pradesh

Statement of Financial Position as on March 31,2009

Amount (Rs. '000s)

Particulars	Schedules	Actuals	
		Current Year	Previous Year
ASSETS			
Current Assets			
Cash and cash equivalents	29		
Receivables			
Recoverable from non exchange transactions (taxes and transfers)	30		
Receivables from exchange transactions			
Inventories	31	240	
Prepayments			
Investments (accounted for using equity method)	31		
Other financial assets	33	60	
Other current assets	34		
Sub Total - A		***300***	
Non-current assets			
Receivables			
Receivables from exchange transactions			
Recoverable from non exchange transactions (taxes and transfers)	30		
Inventories	31		
Investments	32		
Other financial assets	33	208	
Heritage Assets - Tangible			
Heritage Assets - Intangible			
Property, Plant and Equipment	35	69267	
Capital work in progress	35	3582	
Intangible assets	36		
Sub Total - B		***73057***	
Total Assets - C = A + B		**73357**	
LIABILITY			
Current liabilities			
Payables			
Taxes and transfers payable			
Payable under exchange transactions	37	73404	
Short term borrowings			
Current provision of long term borrowings	38		

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Annexure 3

District Tribal Welfare Office, Ranga Reddy District
Department of Tribal Welfare, Government of Andhra Pradesh

Statement of Financial Position as on March 31,2009

Amount (Rs. '000s)

Particulars	Schedules	Actuals	
		Current Year	Previous Year
Short term provisions			
Employee benefits	39	383	
Superannuation			
Other financial liability [2]	40		
Sub-Total - D		**73787**	**0**
Non-current liabilities			
Payables			
Taxes and transfers payable			
Payable under exchange transactions	37		
Long Term Borrowings	38		
Long term provisions			
Employee benefits	39	39425	
Superannuation			
Other financial liabilities	40		
Sub-Total - E		**39425**	**0**
Total liabilities - F = D + E		**113212**	**0**
Net Assets - G = C - F		**-39855**	**0**
NET ASSETS/EQUITY			
Contributed by			
Reserves and Surplus			
Earmarked Funds	41		
Contingency Fund			
Contingency Fund of the State	42		
Consolidated Fund			
Consolidated Fund of the State	43	-39855	
Total Net Assets/Equity - H		**-39855**	**0**
Contingent liabilities and Unrecognized Contractual Commitments	44		

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Note:

1. The schedule numbers have been retained from the conceptualized formats. However, only the applicable schedules have been provided
2. Previous year figures have not been provided as study covered only financial year 2008-09

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Annexure 4

District Tribal Welfare Office, Ranga Reddy District

Tribal Welfare Department, Government of Andhra Pradesh

Statement of Changes in Equity/Net Assets as on March 31, 2009

Amount (Rs. '000s)

	Particulars	Consolidated Fund		Contingency Fund		Total	
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Opening Balance[1]	(a)	0					
Add/Deduct	Surplus or (Deficit) for the period (b)	-178741					
	Contingency Fund Pending Recoupment (c)						
	A=a+b+c	**-178741**					
Add	Transitional Adjustments - B	138886					
Add	Item of Revenue & Expense, which, as required by other standard, is recognised directly in net assets/equity, and the total of these items – C						
Add	Cumulative effect of changes in accounting policy and the correction of fundamental errors dealt with under the benchmarks treatments in *(IPSAS - 3)* – D						
Add	……						
Closing Balance	**A + B + C + D+…….**	**-39855**					

[1] Opening Balance has been considered "0"

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Annexure 5

District Tribal Welfare Office, Ranga Reddy District

Tribal Welfare Department, Government of Andhra Pradesh

Cash Flow Statement For the Year Ended March 31, 2009

Amount (Rs. '000s)

Particulars	Actuals	
	Current Year	Previous Year
Cash Flows from Operating Activities:		
Receipts:		
Tax Revenue:		
Taxes on Income and Expenditure		
Taxes on Property and Capital Transaction		
Taxes on Commodity and Services		
Total Tax Revenue	-	
Non-tax Revenue:		
General Services		
Social Services		
Economic Services		
Interest Receipts		
Total Non-tax Revenue		
Grants-in-aid and Contributions	178741	
Total (A)	178741	
Less Disbursements:		
General Services		
Social Services	178741	
Economic Services		
Grants-in-aid and Contributions		
Contingency Fund (net)		
Total (B)	178741	
Net Cash flows from Operating Activities C = (A)-(B)		
Cash Flows from Investing Activities		
Receipts:		
Sale of Property, Plant and Equipment		
Sale of Investments (Disinvestment receipts etc.)		
Loans and Advances		
Dividends and Profits		
Total (D)	-	

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Annexure 5

District Tribal Welfare Office, Ranga Reddy District

Tribal Welfare Department, Government of Andhra Pradesh

Cash Flow Statement For the Year Ended March 31, 2009

Amount (Rs. '000s)

Particulars	Actuals	
	Current Year	Previous Year
Disbursements: Investments in other Entities Capital Expenditure Heads Loans and Advances		
Total (E)	-	
Net Cash Flow from Investing Activities -(F) = (D)-(E)	-	
Net Cash flow from Operating and Investing activities (C)+(F)=(G)	-	
Cash Flows from Financing Activities Cash was provided from :- Internal Debt External Debt (If applicable) Small Savings, Provident Funds etc. Reserve Funds bearing interest Reserve Funds not bearing interest Deposits bearing interest Deposits not bearing interest Advances Suspense and Miscellaneous Remittances		
Total (H)	-	
Cash was disbursed towards : Internal debt External debt (If applicable) Small Savings, Provident Funds etc. Reserve Funds bearing interest Reserve Funds not bearing interest Deposits bearing interest Deposits not bearing interest Advances Suspense and Miscellaneous Remittances		
Total (I)	-	

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Annexure 5

District Tribal Welfare Office, Ranga Reddy District

Tribal Welfare Department, Government of Andhra Pradesh

Cash Flow Statement For the Year Ended March 31, 2009

Amount (Rs. '000s)

Particulars	Actuals	
	Current Year	Previous Year
Net Cash Flow from Financing Activities - (J) = (H)-(I)	-	
Net Movement in Cash and Cash Equivalents -K = (G)+(J)	-	
Opening Balance of Cash and Cash Equivalents (L)	-	
Closing Balance of Cash and Cash Equivalents = (L)+(K)	-	

Notes to the Cash Flow Statement

	Current Year	Previous Year
(a) Cash and Cash Equivalents		
Cash and cash equivalents consist of cash in treasuries and deposit with Reserve Bank of India and other Banks and Remittances in transit, as stated below:		
Cash in treasuries		
Deposit with RBI		
Deposit with other Banks		
Remittances in transit (Local)		
Remittances in transit (Foreign)		
TOTAL		

(b) Capital expenditure are incurred by Engineering wing on behalf of DTWO and hence not included in the flow
(c) The receipts represent the notional receipts of DTWO (based on the allotment made for the DTWO)

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Annexure 6

District Tribal Welfare Office, Ranga Reddy District
Department of Tribal Welfare, Government of Andhra Pradesh

Notes to Accounts

Reporting Entity

The financial statements are prepared for the District Tribal Welfare Office, Ranga Reddy District, Department of Tribal Welfare, and Government of Andhra Pradesh

Basis of Preparation

The financial statements have been prepared on the basis of historic cost modified by the restatement of certain assets and liabilities.

The financial statements are prepared on an accrual basis.

The financial statements are presented in Indian Rupees rounded to the nearest thousands, unless separately identified.

Judgments and Estimations

The preparation of these financial statements requires judgments, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Schedule 1: Significant Accounting Policies

Reporting Period

The financial statements are prepared for the period April 1, 2008 to March 31, 2009. The data related to the previous period has not been provided as the pilot was done for 2008-09 only and the existing system provides information only on cash basis.

Expenditure

General

Expenses have been recognised in the period to which they relate.

Grants

The grants in the nature of scholarship have been recognised as expense when the specified criteria are met and a commitment has been made.

Supplies and Consumables Used

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ILLUSTRATIVE

The supplies and consumables used during the year have been recognised at the actual cost of consumption.

Inventories

Inventories are recorded at the lower of cost (calculated using First in First Out Method) and net realisable value.

Property Plant and Equipment

Property Plant and Equipment comprises of Land, Building, Office Equipments and Motor Vehicle. The methodology for valuation of these assets are given below

A. Measurement Basis

a. Wherever Cost and Date of purchase/construction were available/ascertainable, they were used to ascertain the cost, depreciation and carrying value of assets

b. If Cost is not available/ascertainable but date of construction/purchase available/ascertainable

i. If asset has outlived its estimated useful life, value at Re.1/-.

ii. Buildings

a. If asset has not outlived its useful life, valuation of buildings may be done based on per sq.ft. or plinth area at depreciated value as on the date of change over.

b. If standard plinth area or per sq.ft.rate is not available, current replacement cost based on the recent plinth area rate or per sq.ft. rate as prescribed above. The value so arrived at to be deflated till the year of construction based on wholesale price index and then depreciated

iii. Other Assets: If current replacement cost may be determined. That cost will be deflated till the year of construction/purchase based on wholesale price index and then depreciated.

c. If neither cost nor date of purchase/construction is available valuation the asset may be valued at Re 1.

d. In case of Land, the current market value is deflated using the indices.

e. The valuation is based on the subjective judgement of the DDO.

B. Depreciation Method Used

The depreciation and accumulated depreciation has been computed using Straight line method. The asset is depreciated over its estimated useful life.

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C. Estimated Useful lives of Assets

The useful life of assets for various class of assets is as follows-

Class of Asset	Estimated Useful Life
Building	25
Machinery	10
Furniture and Fixtures	10
Office and Other Equipments (Other than computers)	10
Computers	5
Light Vehicles	10

Employee Liabilities

Employees benefits viz. pension gratuity and leave encashment are on estimation and assumptions as per the relevant rules.

Pension liabilities

Obligations for contributions to defined contribution retirement plans (for employees joined after September 1, 2004) are recognised in the statement of financial performance as they fall due. Obligations for defined benefit retirement plans are on estimation and assumptions based on commuted value of pension.

Pension Scheme for employees joined prior to September 1, 2004

The pension liability for the purpose of accrual AFS is based on the workings adopted for commutation of pension with an assumption that the employee will commute 100% of the pension on retirement.

Pension Scheme for employees joined after September 1, 2004

The employees joined after September 1, 2004 are governed by Contributory Pension Scheme. As per this scheme, the employees shall make a contribution of 10 % of their Basic plus Dearness Allowance to the Pension Fund. The State shall also make a matching contribution. The State's contribution every year is considered as an expense. The amount lying unremitted to the fund represents State's obligation and is shown as current financial liability.

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Gratuity

Leave encashment has been computed assuming that employees will encash the maximum allowable leave balance (As per the current rules, an employee can encash maximum of 300 days leave on retirement).

Leave Encashment

Employee will have full leave balance at credit on the day of retirement (Max. 300 days can be en-cashed).

Other liabilities and provisions

Other liabilities and provisions are recorded at the best estimate of the expenditure required to settle the obligation.

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Annexure 7

District Tribal Welfare Office, Ranga Reddy District
Department of Tribal Welfare, Government of Andhra Pradesh

Schedules to Statement of Financial Performance for the year ended March 31, 2009

Amount (Rs. '000s)

Particulars	No.	Actuals	
		Current Year	Previous Year
Schedule No. 16 : Welfare of SC, ST and OBC			
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		178741	
Total		**178741**	
Schedule No -N1 Wages, Salaries and Employee Benefits			
Pay		6061	
Allowances		207	
Dearness Allowance		1928	
House Rent Allowance		921	
Medical Reimbursement		155	
Encashment of Earned leave		8	
Leave Travel Concession		0	
Wages		439	
Pension (New Pension Scheme)		68	
Provision for Pension (Old Pension Scheme)		1405	
Provision for Gratuity		259	
Provision for Leave Encashment		157	
Total		**11608**	
Schedule No -N2 Grants and Other Transfer Payments			
Post Matriculation Scholarships		123706	
Pre Matric Scholarships		10865	
Total		**148515**	
Schedule No -N3 Supplies and Consumables Used			
Material and Supplies		2703	
Cost of Ration/Diet charges		14296	
Total		**16999**	
Schedule No -N4 4. Other Expenditure			
Travel Allowance		6	
Service postage, Telegram and Telephone Charges		44	
Other Office Expenses		6	

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Annexure 7

District Tribal Welfare Office, Ranga Reddy District
Department of Tribal Welfare, Government of Andhra Pradesh

Schedules to Statement of Financial Performance for the year ended March 31, 2009

Amount (Rs. '000s)

Particulars	No.	Actuals	
		Current Year	Previous Year
Water and Electricity charges		341	
Rents. Rates and Taxes		34	
Maintenance		9076	
Other Payments		61	
Other Contractual Services		379	
Other Expenditure		247	
Promotion of Inter caste marriages		30	
Total		**10224.2**	

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Annexure 7

District Tribal Welfare Office, Ranga Reddy District
Department of Tribal Welfare, Government of Andhra Pradesh

Schedules to Statement of Financial Position as on March 31, 2009

Amount (Rs. '000s)

Particulars	Actuals	
	Current Year	Previous Year
Schedule 31: Inventory **Current Assets** Consumable Stores Maintenance Materials Spare Parts for Plant and Equipment Strategic Stockpiles (including energy reserves) Educational / Training Course Materials Work in progress Educational / Training Course Materials Client Services (that are sold at arm's length prices) Land/Property Held for resale	240	
Total	240	
Non Current Assets Consumable Stores Maintenance Materials Spare Parts for Plant and Equipment		
Strategic Stockpiles (including energy reserves) Educational / Training Course Materials Work in progress		
Educational / Training Course Materials Client Services (that are sold at arm's length prices) Land/Property Held for resale		
Total	0	
Grand Total - A + B	**240.00**	

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Annexure 7

District Tribal Welfare Office, Ranga Reddy District
Department of Tribal Welfare, Government of Andhra Pradesh

Schedules to Statement of Financial Position as on March 31, 2009

Amount (Rs. '000s)

Particulars	Actuals	
	Current Year	Previous Year
Schedule No. 33: Other Financial Assets		
Current		
Loans and advances (Loans to employees)	60	
Civil Advances		
Other financial assets		
Total - Other Financial Assets - Current	**60**	
Current		
Loans and advances (Loans to employees)	80	
Civil Advances		
Other financial assets	128	
Total - Other Financial Assets - Non - Current	**208**	

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Annexure 7

District Tribal Welfare Office, Ranga Reddy District
Department of Tribal Welfare, Government of Andhra Pradesh

Schedules to Statement of Financial Position as on March 31, 2009

Amount (Rs. '000s)

Schedule 35: Property, Plant and Equipment

Particulars	Gross Block				Accumulated Depreciation / Impairment Losses				Net Block	
	Opening Balance	*Additions*	*Deletions*	*Closing Balance*	*Opening Balance*	*Additions (Depreciation for the year)*	*Deletions (assets sold)*	*Closing Balance*	*Closing Balance (Current Year)*	*Opening Balance (Previous Year)*
	(1)	*(2)*	*(3)*	*(4) = (1) + (2) - (3)*	*(5)*	*(6)*	*(7)*	*(8) = (5) + (6) - (7)*	*(9) = (4) - (8)*	*(10)*
Land				38894	0				38894	38894
Operational Buildings				43931	8851	5260		14111	29820	29820
Roads										
Machinery										
Aircraft (excluding military)										
Specialist Military Equipment										
Motor Vehicles										
Furniture and Fixtures				544	204	20		225	319	319
Office Equipment				262	18	52		70	192	192

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Annexure 7

District Tribal Welfare Office, Ranga Reddy District
Department of Tribal Welfare, Government of Andhra Pradesh

Schedules to Statement of Financial Position as on March 31, 2009

Amount (Rs. '000s)

Schedule 35: Property, Plant and Equipment

Particulars	Gross Block				Accumulated Depreciation / Impairment Losses				Net Block	
	Opening Balance	*Additions*	*Deletions*	*Closing Balance*	*Opening Balance*	*Additions (Depreciation for the year)*	*Deletions (assets sold)*	*Closing Balance*	*Closing Balance (Current Year)*	*Opening Balance (Previous Year)*
	(1)	*(2)*	*(3)*	*(4) = (1) + (2) - (3)*	*(5)*	*(6)*	*(7)*	*(8) = (5) + (6) - (7)*	*(9) = (4) - (8)*	*(10)*
Other Equipment				64	15	6		22	42	42
Total				**83695**	**9089**	**5339**		**14428**	**69267**	**69267**
Capital Work in Progress									**3583**	**3583**

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Annexure 7

District Tribal Welfare Office, Ranga Reddy District
Department of Tribal Welfare, Government of Andhra Pradesh

Schedules to Statement of Financial Position as on March 31, 2009

Amount (Rs. '000s)

Particulars	Actuals	
	Current Year	Previous Year
Schedule 37: Payables		
Current Liabilities		
Dues to creditors	154	
Recoveries payable		
Interest accrued and due		
Provisions		
Others	73250	
Total	**73404**	
Non - current Liabilities		
Dues to creditors		
Recoveries payable		
Interest accrued and due		
Others		
Total	**0**	
Schedule 39: Employee Benefits		
Current Liabilities		
State Provident Fund		
Insurance and Pension Funds		
Salaries payable	383	
Others		
Total	**383**	
Non-Current Liabilities		
State Provident Fund		
Insurance and Pension Funds	31,881.00	
Salaries payable		
Others	7544	
Total	**39425.00**	
Schedule 43: Consolidated Fund		
Opening Balance		
Add / (Deduct) : Net Surplus / (Deficit) During the Year	-178741	
Total	**-178741**	
Add/(Deduct) : Adjustments to Consolidated Fund, if any (Accrual Adjustment)	138887	
Closing Balance	-39854.86	

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Annexure 8

District Tribal Welfare Office, Ranga Reddy District
Department of Tribal Welfare, Government of Andhra Pradesh

Statement of Comparison of Budget and Actual Amounts for the Year Ended March 31, 2009

Amount (Rs. '000s)

Particulars	Schedules	Budget Grants					Actuals (on Comparable basis)	Difference Final Budget Grants and Actuals
		Original	Re-appropriation	Supplementary	Surrendered	Revised		
Receipts								
Taxes								
Taxes on income and expenditure								
Taxes on property and capital transactions								
Taxes on comodities and services								
Sub Total								
Fees, fines, penalties and licenses								
Revenue from exchange transactions								
Interest Receipts , Dividends and Profits								
Other non-tax revenue								
Transfers from other government entities								
Grants in Aid from Central Government								
Other Revenue								
Receipts from sale of investments								
Receipts from sale of property, plant and equipment								
Receipts from disposal of any other asset								
Total Receipts								

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Annexure 8

District Tribal Welfare Office, Ranga Reddy District
Department of Tribal Welfare, Government of Andhra Pradesh

Statement of Comparison of Budget and Actual Amounts for the Year Ended March 31, 2009

Amount (Rs. '000s)

Particulars	Schedules	Budget Grants					Actuals (on Comparable basis)	Difference Final Budget Grants and Actuals
		Original	Re-appropriation	Supplementary	Surrendered	Revised		
Payments								
Wages, Salaries and Employee Benefits						**7234**	**9719**	**-2485**
Pay						3930	6061	-2131
Allowances						231	207	24
DA						1692	1928	-236
House Rent Allowance						577	921	-344
Medical Reimbursement						55	155	-100
Encashment of Earned leave						231	8	223
Leave Travel Concession						77	0	77
Wages						441	439	2
Grants and Transfer Payments						**134585**	**134571**	**14**
Post Matriculation Scholarships-Scholarships and Stipends						123720	123706	14
Pre Matric Scholarships-Scholarships and Stipends						10865	10865	0
Supplies and Consumables Used						**18394**	**16999**	**1395**
Cost of Ration/Diet charges						14720	14296	424
Material and Supplies						3674	2703	971

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Annexure 8

District Tribal Welfare Office, Ranga Reddy District
Department of Tribal Welfare, Government of Andhra Pradesh

Statement of Comparison of Budget and Actual Amounts for the Year Ended March 31, 2009

Amount (Rs. '000s)

Particulars	Schedules	Budget Grants					Actuals (on Comparable basis)	Difference Final Budget Grants and Actuals
		Original	Re-appropriation	Supplementary	Surrendered	Revised		
Other Expenditure						**7009**	**4967**	**2042**
TA						25	6	19
Service postage, Telegram and Telephone Charges						47	44	3
Other Office Expenses						39	6	33
Water and Electricity charges						346	341	5
Rents. Rates and Taxes						46	34	12
Maintenance						5315	3819	1496
Motor vehicles						4	0	4
Other Payments						61	61	0
Other Contractual Services						381	379	2
Other Expenditure						695	247	448
POL						10	0	10
Promotion of Inter caste marriages						40	30	10
Total Payments						**167222**	**166256**	**965**

Note : The budget is on cash basis and actual has been taken from Accrual AFS (as prepared)

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Appendix X

Overview of the structure of the Regional Transport Authority (RTA), Hyderabad

Overview of Transport Department

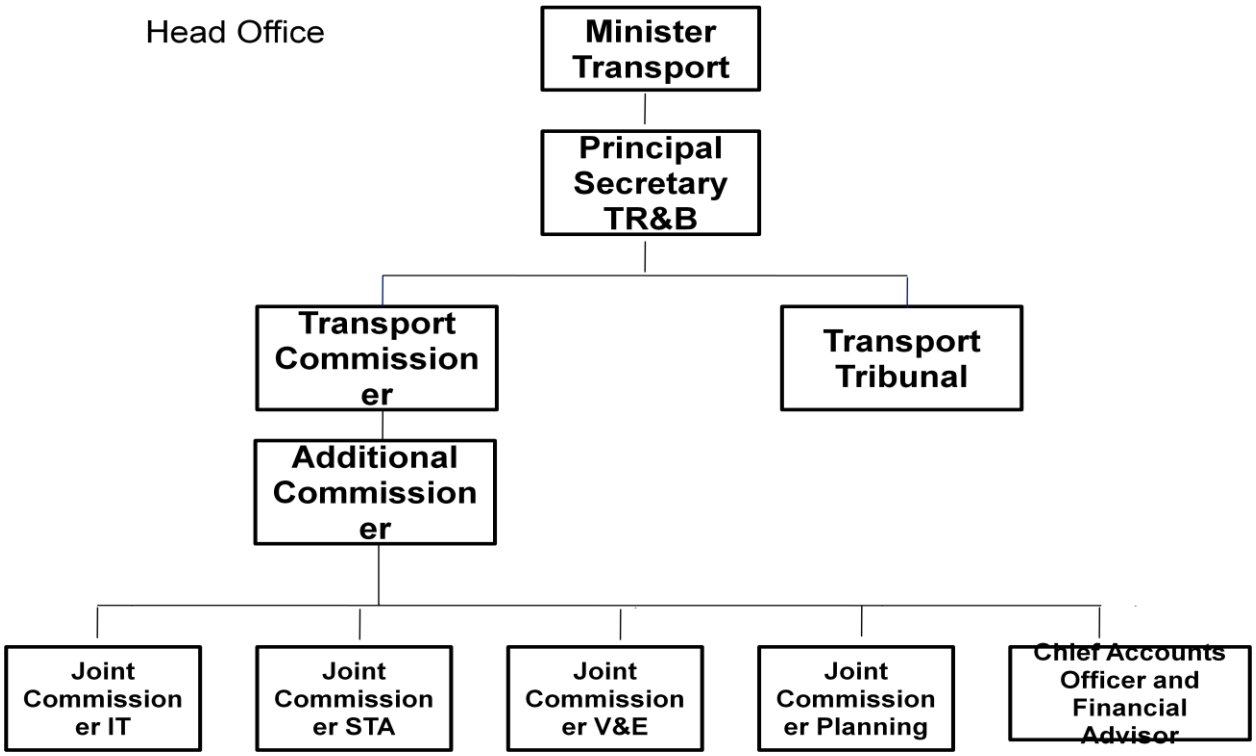
Organisation Structure

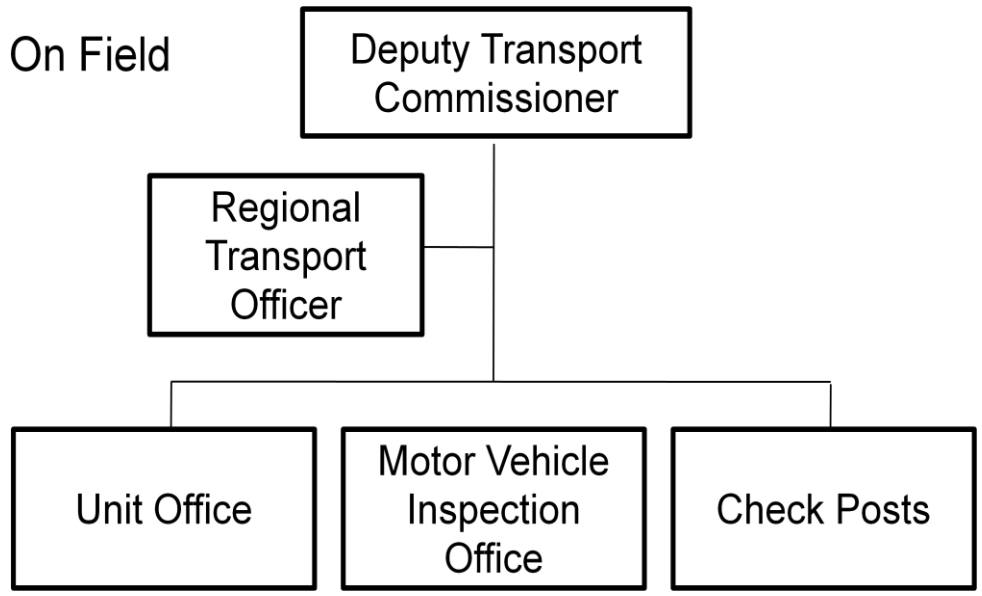
The functions of the Transport Department include Licensing, Registration of vehicles, Collection of vehicle tax, Issue of permits, Regulation of the Motor Vehicles Act through enforcement, Road safety, and Pollution checks of vehicles.

The Transport Commissioner is the Head of the Transport Department and reports to the Principal Secretary. At Head Office, the Transport Commissioner is supported by Additional Commissioners, Joint Commissioners on operation side and the Chief Accounts Officer and Financial Advisor reporting to him directly for the finance and accounts function. In the field, the Transport Commissioner is assisted by the Deputy Transport Commissioner (Joint Commissioner for Hyderabad), Regional Transport Officers, Assistant Accounts Officers and Motor Vehicle Inspectors.

The organisation structure of the Transport Department is given in the Exhibit 1 below

Exhibit 1 – Organisation Structure





Accounting Set-up in Transport Department

The Transport Commissioner is the CCO of the Department. The Regional Transport Authority (RTA) is the district level office of the transport department. RTAs are the DDOs. The Chief Accounts Officer and Financial Advisor in the Office of Transport Commissioner is the DDO at the department level. Depending upon the level of the RTA, officials heading the office may be at the level of Deputy Commissioner (DC) transport or Regional Transport Officer (RTO). Under the RTO, there are Motor Vehicle Inspectors (MVI), Unit Offices and Check Posts. Some of these offices are also DDOs.

Accounting Transactions

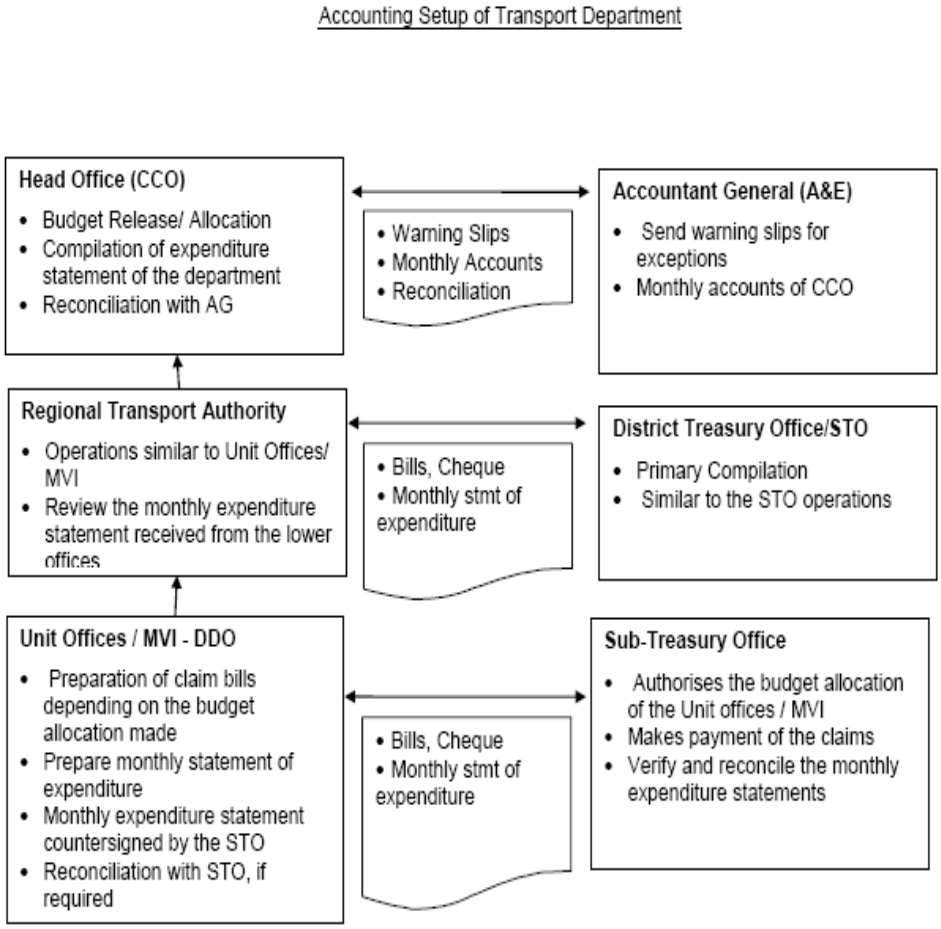
The transactions at the Transport Department are primarily the receipts from taxes and user charges. The broad categories of revenue are License fees, Registration, Permits, Taxes including life tax and quarterly tax, Fees, User charges. In addition to the above, the Transport Department collects profession tax on behalf of the Commercial Tax Department.

The collections are made through cash, draft or challans which are received at the Department's specified counters or through the e-seva counters. This is in addition to online payments. The collection of online tax payments of automobile dealers is pooled in the Hyderabad RTA for the purpose of Accounting (irrespective of the location where the tax is collected). The other collections are accounted by the concerned accounting units and by the respective STO/ DTO.

The expenditure of the department and the connected accounting offices are in the nature of administrative office expenses of Non-Plan category.

The accounting setup of the transport department and its linkage with the DTOs / STOs is given in the Exhibit below.

Exhibit 2 – Accounting Setup of Transport Department



Appendix XI

Trial Balance and Worksheet of RTA

Appendix XI: Trial Balance and Work Sheet of RTA

Annexure No.	Title
1	Trial Balance of RTA as on March 31, 2009
2	Work Sheet of Trial Balance

Annexure 1

Regional Transport Authority
Transport Department , Government of Andhra Pradesh

Trial Balance (at Detailed Head to Sub Detailed Head) as on March 31, 2009

Amount (Rs. '000s)

Detailed Head	Description	Sub Detailed Head	Nature of Account	Existing		Accrual Adjustments		Total		Work Sheet
				Debit	Credit	Debit	Credit	Debit	Credit	
010	Salaries									
		011	Pay	16,678				16,678	-	
		012	Allowances	372				372	-	
		013	Dearness Allowance	6,715				6,715	-	
		015	Interim Relief	1,009				1,009	-	
		016	House Rent Allowance	4,468				4,468	-	
		017	Medical Reimbursement	990				990	-	
		018	Encashment of Earned Leave	3,406				3,406	-	
		019	Leave Travel Concession	19				19	-	
110	Domestic Travel Expenses									
		111	Travelling Allowance	423				423	-	
120	Foreign Travel Expenses									
		121	Foreign Travel Expenses	2,189				2,189	-	
130	Office Expenses									
		131	Service Postage, Telegram and Telephone Charges	2,152				2,152	-	
		132	Other Office Expenses	1,915				1,915	-	
		133	Water and Electricity Charges	1,688				1,688	-	
		134	Hiring of Private Vehicles	2,065				2,065	-	

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Annexure 1

Regional Transport Authority
Transport Department , Government of Andhra Pradesh

Trial Balance (at Detailed Head to Sub Detailed Head) as on March 31, 2009

Amount (Rs. '000s)

Detailed Head	Description	Sub Detailed Head	Nature of Account	Existing		Accrual Adjustments		Total		Work Sheet
				Debit	Credit	Debit	Credit	Debit	Credit	
140	Rents Rates and Taxes									
		140	Rent rates and taxes	225				225	-	
240	POL									
			POL	425				425	-	
280	Professional Services									
		281	Pleaders Fees	8				8	-	
		284	Other payments	-				-	-	
300	Other Contractual Services									
			Other Contractual Services	299				299	-	
310	Grants in Aid									
		312	Motor Vehicle repairs	5				5	-	
510	Motor Vehicles									
			Other Charges- Motor Vehicles	23				23	-	
800	User Charges									
		801	User Charges - Other Expenditure	112,329				112,329	-	
010	Salaries									
		011	Pay	25,215				25,215	-	
		012	Allowances	719				719	-	
		013	Dearness Allowance	10,127				10,127	-	
		015	Interim Relief	1,490				1,490	-	

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Annexure 1

Regional Transport Authority
Transport Department , Government of Andhra Pradesh

Trial Balance (at Detailed Head to Sub Detailed Head) as on March 31, 2009

Amount (Rs. '000s)

Detailed Head	Description	Sub Detailed Head	Nature of Account	Existing		Accrual Adjustments		Total		Work Sheet
				Debit	Credit	Debit	Credit	Debit	Credit	
		016	House Rent Allowance	7,075				7,075	-	
		017	Medical Reimbursement	1,480				1,480	-	
		018	Encashment of Earned Leave	2,060				2,060	-	
		019	Leave Travel Concession	2				2	-	
020	Wages									
			Wages	5				5	-	
110	Domestic Travel Expenses									
		111	Travelling Allowance	915				915	-	
130	Office Expenses									
		131	Service Postage, Telegram and Telephone Charges	469				469	-	
		132	Other Office Expenses	2,757				2,757	-	
		133	Water and Electricity Charges	2,240				2,240	-	
		134	Hiring of Private Vehicles	2,660				2,660	-	
140	Rents Rates and Taxes									
		140	Rent rates and taxes	1,007				1,007	-	
240	POL									
			POL	384				384	-	
310	Grants in Aid									
		312	Motor vehicle repairs	5				5	-	

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Annexure 1

Regional Transport Authority
Transport Department , Government of Andhra Pradesh

Trial Balance (at Detailed Head to Sub Detailed Head) as on March 31, 2009

Amount (Rs. '000s)

Detailed Head	Description	Sub Detailed Head	Nature of Account	Existing		Accrual Adjustments		Total		Work Sheet
				Debit	Credit	Debit	Credit	Debit	Credit	
510	Motor Vehicles									
			Other Charges- Motor Vehicles	65				65	-	
800	User Charges									
		801	User Charges - Other Expenditure	4,549				4,549	-	
200	Other Administrative Expenses									
			Other Administrative Expenses	1,222				1,222	-	
			Quarterly Tax		952,275	-	-	-	952,275	
			Life Tax		3,927,976	-	-	-	3,927,976	
			Rev Fee		220,390	-	-	-	220,390	
			User Charges		67,979	-	-	-	67,979	
			Detection		52,451	-	-	-	52,451	
					-	-	-	-	-	
			Provision for Expenses		-	-	-	-	-	
			Salary		-	-	3,653	-	3,653	
			Electricity		-	-	110	-	110	

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Annexure 1

Regional Transport Authority
Transport Department , Government of Andhra Pradesh

Trial Balance (at Detailed Head to Sub Detailed Head) as on March 31, 2009

Amount (Rs. '000s)

Detailed Head	Description	Sub Detailed Head	Nature of Account	Existing		Accrual Adjustments		Total		Work Sheet
				Debit	Credit	Debit	Credit	Debit	Credit	
			Water		-	-	10	-	10	
			Telephone		-	-	34	-	34	
					-	-	-	-	-	
			Assets (Gross Block)		-	-	-	-	-	
			Land		-	852,655	-	852,655	-	WS 1
			Operational Buildings		-	101,199	-	101,199	-	WS 2
			Office Equipments		-	1,311	-	1,311	-	WS 3
			Motor Vehicles		-	1,510	-	1,510	-	WS 4
			Accumulated Depreciation		-	-	-	-	-	
			Operational Buildings Building		-	-	26,605	-	26,605	WS 2
			Office Equipments		-	-	525	-	525	WS 3
			Motor Vehicles		-	-	906	-	906	WS 4
			Depreciation for the year		-	-	-	-	-	
			Operational Buildings		-	10,093	-	10,093	-	WS 2
			Office Equipments		-	131	-	131	-	WS 3
			Motor Vehicles		-	82	-	82	-	WS 4
					-	-	-	-	-	
			Loans and Advances to Government Servants (Principal)		-	-	-	-	-	
			Marriage Advance		-	17	-	17	-	WS 5
			HBA		-	8,797	-	8,797	-	WS 5
			HBA Repairs		-	175	-	175	-	WS 5

IN USE

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Annexure 1

Regional Transport Authority
Transport Department , Government of Andhra Pradesh

Trial Balance (at Detailed Head to Sub Detailed Head) as on March 31, 2009

Amount (Rs. '000s)

Detailed Head	Description	Sub Detailed Head	Nature of Account	Existing		Accrual Adjustments		Total		Work Sheet
				Debit	Credit	Debit	Credit	Debit	Credit	
			MCA		-	18	-	18	-	WS 5
			Festival Advances		-	15	-	15	-	WS 5
			Loans and Advances to Government Servants (Interest Accrued and Not Due)		-	-	-	-	-	
			Marriage Advance		-	5	-	5	-	
			HBA		-	4,703	-	4,703	-	
			HBA Repairs		-	98	-	98	-	
			MCA		-	13	-	13	-	
			Loans and Advances to Government Servants (Interest for the year)		-	-	-	-	-	
			Marriage Advance		-	-	3	-	3	WS 5
			HBA		-	-	838	-	838	WS 5
			HBA Repairs		-	-	18	-	18	WS 5
			MCA		-	-	2	-	2	WS 5
			Employee Benefits		-	-	-	-	-	
			Pension		-	-	78,229	-	78,229	WS 6
			Gratuity		-	-	20,803	-	20,803	WS 6
			Leave Encashment		-	-	12,608	-	12,608	WS 6
					-	-	-	-	-	

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Annexure 1

Regional Transport Authority
Transport Department , Government of Andhra Pradesh

Trial Balance (at Detailed Head to Sub Detailed Head) as on March 31, 2009

Amount (Rs. '000s)

Detailed Head	Description	Sub Detailed Head	Nature of Account	Existing		Accrual Adjustments		Total		Work Sheet
				Debit	Credit	Debit	Credit	Debit	Credit	
			Employee Benefits		-	-	-	-	-	
			Pension		-	3,785	-	3,785	-	WS 6
			Gratuity		-	1,023	-	1,023	-	WS 6
			Leave Encashment		-	620	-	620	-	WS 6
			Government Account (Balancing Figure)					**4,157,315**		
				221850	**5221071**	**986249**	**144344**	**5,365,415**	**5,365,415**	

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Regional Transport Authority, Hyderabad
Transport Department, Government of Andhra Pradesh

Work Sheet 1: Property Plant and Equipment

Details of Land **Amount Rs in (000s)**

Sn .	Office	Location	Area (Sq. Mts)	Date of Acquisition	Fair Value as on March 31, 2009	Deflated Cost/ Original Cost
1	Joint Transport Commissioner	Somajiguda, Hyderabad	13395.75	1-Apr-70	796,180	136,801
2	Testing Track	Nagole, Hyderabad	60668	1-Apr-04	721,160	594,771
3	RTO, Secundarabad	Secundarabad	16287	1-Apr-90	387,200	121,083
	Total				**0**	**852,655**

Notes:

1. In case where the cost and year of purchase is not available, asset has been valued at Rs 1
2. Asset that has outlived its life has been valued at Rs 1.
3. As the year of acquisition was generally available, the first date of the year is considered date of acquisition

ILLUSTRATIVE

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Regional Transport Authority, Hyderabad
Transport Department, Government of Andhra Pradesh

Work Sheet 2: Property Plant and Equipment

Details of Operational Buildings **Depreciation: 4%** **Amount Rs in (000s)**

Sn .	Office	Location	Area (Sq. Mts)	Date of Acquisition	Deflated Cost/ Actual Cost (as on date of purchase)	Accumulated Depreciation	Depreciation	Carrying Amount
1	Joint Transport Commissioner	Somajiguda, Hyderabad	-	1-Apr-05	50000	8000	5000	42000
2	Joint Transport Commissioner	Somajiguda, Hyderabad	-	1-Apr-00	30000	10800	3000	19200
3	Joint Transport Commissioner	Somajiguda, Hyderabad		1-Apr-40	0	0	0	0
4	Testing Track	Nagole, Hyderabad	60668	1-Apr-98	271	271	0	0
5	RTO, Secundarabad	Secundarabad	16287	1-Apr-00	20928	7534	2093	13394
	Total				**101199**	**26605**	**10093**	**74594**

Notes:

4. In case where the cost and year of purchase is not available, asset has been valued at Rs 1
5. Asset that has outlived its life has been valued at Rs 1.
6. As the year of acquisition was generally available, the first date of the year is considered date of acquisition

ILLUSTRATIVE

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Regional Transport Authority, Hyderabad
Transport Department, Government of Andhra Pradesh

Work Sheet 3: Property Plant and Equipment

Details of Office Equipments **Depreciation: 10%** **Amount Rs in (000s)**

ILLUSTRATIVE

Sn.	Description	Date of Acquisition	Qty	Cost	Accumulated Depreciation	Depreciation	Carrying Amount
1	7.5 Ton Ac Split, Bluestar	1-Apr-05	2	144	58	14	86
2	5 Ton Ac Split, Bluestar	1-Apr-05	2	138	55	14	83
3	Patch Plan	1-Apr-05	2	10	4	1	6
4	Counter (4x2)	1-Apr-05	26	150	60	15	90
5	Counter OPL (5x2)	1-Apr-05	26	200	80	20	120
6	RTO & DTC Tables	1-Apr-05	6	30	12	3	18
7	Printer Tables	1-Apr-05	4	6	2	1	4
8	Counters and Other Chairs	1-Apr-05	53	15	6	2	9
9	Cl Chairs (Garden Chairs)	1-Apr-05	14	2	1	0	1
10	MVA and Supt. Chairs	1-Apr-05	12	7	3	1	4
11	DTC and RTO Chairs	1-Apr-05	6	24	10	2	14
12	Visitors Chairs (3 Sweater)	1-Apr-05	31	450	180	45	270
13	Cushion Chairs	1-Apr-05	50	25	10	3	15
14	Wooden Storage (5x2.5)	1-Apr-05	2	5	2	1	3
15	Soft Board Fabric	1-Apr-05	55	6	2	1	4
16	Writing Pad (17.83 Running Fts)	1-Apr-05		2	1	0	1
17	Help Desk	1-Apr-05	4	24	10	2	14
18	Hanging Boards	1-Apr-05	41	8	3	1	5
19	Water Fountain	1-Apr-05	1	15	6	2	9
20	Camera Stand	1-Apr-05	4	8	3	1	5
21	Server Tables	1-Apr-05	42	42	17	4	25

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Sn.	Description	Date of Acquisition	Qty	Cost	Accumulated Depreciation	Depreciation	Carrying Amount
22	Server	1-Apr-06	3	0	0	0	0
23	Server	1-Apr-07	3	0	0	0	0
24	BDC	1-Apr-03	1	0	0	0	0
25	Computers	1-Apr-04	2	0	0	0	0
26	Computers	1-Apr-03	31	0	0	0	0
27	Computers	1-Apr-06	20	0	0	0	0
28	Computers	1-Apr-08	103	0	0	0	0
29	Computers	1-Apr-02	11	0	0	0	0
30	Computers	1-Apr-99	7	0	0	0	0
31	Computers	1-Apr-97	1	0	0	0	0
32	Computers	1-Apr-07	5	0	0	0	0
33	Camera	1-Apr-07	2	0	0	0	0
34	Camera	NA	6	0	0	0	0
35	Signature Pen Pad	NA	8	0	0	0	0
36	Laser Printer	1-Apr-00	1	0	0	0	0
37	Laser Printer	1-Apr-05	1	0	0	0	0
38	Laser Printer	1-Apr-06	3	0	0	0	0
39	Laser Printer	1-Apr-08	21	0	0	0	0
40	Laser Printer	1-Apr-03	1	0	0	0	0
41	Dot Matrix Printer	1-Apr-08	45	0	0	0	0
42	Dot Matrix Printer	1-Apr-05	10	0	0	0	0
43	Dot Matrix Printer	1-Apr-03	16	0	0	0	0
44	Card Printer Zebra 520	NA	1	0	0	0	0
45	Card Printer Zebra 720	NA	1	0	0	0	0
46	Routers	1-Apr-02	5	0	0	0	0
47	Switch	1-Apr-04	10	0	0	0	0
48	Switch	1-Apr-99	8	0	0	0	0
49	Hub	1-Apr-99	1	0	0	0	0
50	Modem	1-Apr-08	3	0	0	0	0
51	Scanner	1-Apr-08	6	0	0	0	0
52	Scanner	1-Apr-05	1	0	0	0	0
53	Scanner	1-Apr-03	1	0	0	0	0

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Sn.	Description	Date of Acquisition	Qty	Cost	Accumulated Depreciation	Depreciation	Carrying Amount
54	UPS	NA	16	0	0	0	0
55	Generator-Kirloskar	1-Apr-08	1	0	0	0	0
56	1.5 Ton Ac Split, Bluestar	1-Apr-08	1	0	0	0	0
57	Generator	NA	2	0	0	0	0
58	Patch Panel	NA	1	0	0	0	0
	Total			**1311**	**525**	**131**	**787**

Notes:

1. In case where the cost and year of purchase is not available, asset has been valued at Rs 1
2. Asset that has outlived its life has been valued at Rs 1.
3. As the year of acquisition was generally available, the first date of the year is considered date of acquisition

ILLUSTRATIVE

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Regional Transport Authority, Hyderabad
Transport Department, Government of Andhra Pradesh

Work Sheet 4: Property Plant and Equipment

Details of Motor Vehicle **Depreciation: 10%** **Amount Rs in (000s)**

Sn.	Description	Date of Acquisition	Cost	Accumulated Depreciation	Depreciation for the year	Carrying Cost
1	Ambasdor Land Master (2 Nos)	7-May-93	400	400	0	0
2	Maruti Omni	13-Apr-07	150	30	15	120
3	Maruti Omni	9-Jun-03	130	78	13	52
4	Maruti Zen Vx	10-Aug-07	240	48	24	192
5	Mahindra Jeep (2 Nos)	6-Jun-90	290	290	0	0
6	Chevorolet Tavera	5-Dec-07	300	60	30	240
	Total		**1510**	**906**	**82**	**604**

Notes:

1. In case where the cost and year of purchase is not available, asset has been valued at Rs 1
2. Asset that has outlived its life has been valued at Rs 1.
3. As the year of acquisition was generally available, the first date of the year is considered date of acquisition

ILLUSTRATIVE

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Regional Transport Authority, Hyderabad
Transport Department, Government of Andhra Pradesh

Work Sheet 5: Details of Employee Loans

Amount in (000s)

Nature of Account	Principal	Accumulated Interest	Total Amount	Interest for the year
House Building Advance	8797	4702	**13499**	838
House Building Advance - Repairs	175	98	**273**	18
Marriage Advance	17	5	**22**	3
Motor Cycle/Car Advance	18	13	**31**	2
Festival Advance	15		**15**	-
Total	**9022**	**4819**	**13841**	**861**

Notes

1. Accumulated Interest has been calculated on average of opening balance (i.e. loan sanctioned) and closing balance (i.e. outstanding principal on. March 31, 2009)

2. Interest for the year has been calculated on average of opening balance (i.e. principal due on April 01, 2008) and closing balance (i.e. principal due on March 31, 2009)

3. Interest has been calculated based on following interest rate-

    a. Class IV Employees: 7.5 %
    b. Others: 8.5%

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Regional Transport Authority, Hyderabad
Transport Department, Government of Andhra Pradesh

Work Sheet 6 : Details of Retirement Benefits

Amount Rs in (000s)

Pension

Class of Employee	No of Employee	CVP (assuming 100% commutation)	Total Provision as on March 31, 2009	Prov./ Expense for the Year
Covered in A.P. Revised Pension Rules, 1980				
Class IV	27	9585	6027	322
Others	174	105340	72203	3354
Total (A)	***201***	***114925***	***78229***	***3676***
Covered in New Pension Scheme (NPS)				
Class IV	15	0	0	94
Others	3	0	0	15
Total (B)	***18***	***0***	***0***	***109***
Total (A+B)	***219***	***114925***	***78229***	***3785***

Gratuity

Class of Employee	No of Employee	Accumulated Provision of Gratuity on Retirement	Accumulated Provision of Gratuity as on March 31, 2009	Sum of Provision of Retirement Gratuity for the year
Class IV	30	2894	1715	98
Others	189	29006	19088	925
Total	**219**	**31900**	**20803**	**1023**

Leave Encashment

Class of Employee	No of Employee	Accumulated Provision of Gratuity on Retirement	Accumulated Provision of Gratuity as on March 31, 2009	Sum of Provision of Retirement Gratuity for the year
Class IV	30	1754	1039	59
Others	189	17580	11568	561
Total	**219**	**19333**	**12608**	**620**

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Appendix XII

Accrual AFS for RTA

Appendix XII: Accrual AFS for RTA

Annexure No.	Title
1	Statement of Applicability of State AFS Schedules
2	Statement of Financial Performance
3	Statement of Financial Position
4	Statement of changes in Net Assets / Equity
5	Cash Flow Statement
6	Notes to Accounts (including accounting policies)
7	Schedules to the Statement of Financial Performance and Position
8	Statement of Comparison of Budget and Actual

Annexure 1

Statement of Applicability of AFS Schedule

Schedule No	Schedule No	Description	Applicability
Annexure 1		**Statement of Financial Position**	√
		Schedules to Statement of Financial Performance	
	1	Significant Accounting Policies	√
	2	Taxes on income and expenditure	
	3	Taxes on property and capital transactions	
	4	Taxes on commodities and services	√
	5	Interest Receipts , Dividends and Profits	√
	6	Other Non - Tax Revenue	
	7	Grants in Aid and Contributions	
		(Expenses by Function)	
	8	Organs of State	
	9	Fiscal Services	√
	10	Administrative services	
	11	Pension and miscellaneous general services	
	12	Education, Sports, Art and Culture	
	13	Health and Family Welfare	
	14	Water Supply, Sanitation, Housing and Urban Development	
	15	Information and Broadcasting	
	16	Welfare of SC, ST and OBC	
	17	Labor and Labor Welfare	
	18	Social Welfare and Nutrition	
	19	Others	
	20	Agriculture and allied activities	
	21	Rural development	
	22	Irrigation and flood control	
	23	Energy	
	24	Industry and minerals	
	25	Transport	
	26	Science, technology and environment	
	27	General economic services	
	28	Transfers to other government entities	
2		**Statement of Financial Performance**	
		Schedules to Statement of Financial Position	√
	29	Cash and Cash Equivalents	
	30	Recoverable from non exchange transactions (taxes and transfers)	
	31	Inventory	
	32	Investments (accounted for using equity method)	
	33	Other Financial Assets	√
	34	Other Current Assets	
	35	Property, Plant and Equipment	√
	36	Intangible Assets	
	37	Payables	√
	38	Borrowings	
	39	Employee Benefits	√
	40	Other Financial Liabilities	

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Schedule No	Schedule No	Description	Applicability
	41	Earmarked Funds	
	42	Contingency Fund	
	43	Consolidated Fund	√
	44	Contingent liabilities and Unrecognized Contractual Commitments	
		(Expenses by Nature)	
	N1	Wages, salaries and employee benefits	√
	N2	Grants and other transfer payments	
	N3	Supplies and materials consumed	
	N4	Other Expenses	√

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Annexure2

Regional Transport Authority, Hyderabad
Transport Department , Government of Andhra Pradesh

Statement of Financial Performance for the year ended March 31, 2009

Amount (Rs. '000s)

Particulars	No.	Actuals	
		Current Year	Previous Year
Revenue			
Taxes			
Taxes on income and expenditure	2		
Taxes on property and capital transactions	3		
Taxes on commodities and services	4	4948230	
Sub Total – A		**4948230**	
Fees, fines, penalties and licenses		272841	
Revenue from exchange transactions			
Rent			
Sales of goods and services			
Interest Receipts , Dividends and Profits	5	861	
Other non-tax revenue	6		
Transfers from other government entities			
Grants in Aid from Central Government	7		
Other Revenue			
Sub Total – B		**273702**	
Total Revenue - C = A + B		**5221932**	
Expenses			
General Services			
Organs of State	8		
Fiscal Services	9		
i. Collection of taxes in property and capital transactions			
ii.Collection of taxes on commodities and services		237584	
iii. Other fiscal services			
Administrative services	10		
Pension and miscellaneous general services	11		
Sub Total - D		**237584**	
Social Services			
Education, Sports, Art and Culture	12		
Health and Family Welfare	13		
Water Supply, Sanitation, Housing and Urban Development	14		
Information and Broadcasting	15		
Welfare of SC, ST and OBC	16		
Labor and Labor Welfare	17		
Social Welfare and Nutrition	18		
Others	19		

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Annexure2

Regional Transport Authority, Hyderabad
Transport Department , Government of Andhra Pradesh

Statement of Financial Performance for the year ended March 31, 2009

Amount (Rs. '000s)

Particulars	No.	Actuals	
		Current Year	Previous Year
Sub Total - E		**0**	
Economic Services			
Agriculture and allied activities	20		
Rural development	21		
Irrigation and flood control	22		
Energy	23		
Industry and minerals	24		
Transport	25		
Science, technology and environment	26		
General economic services			
Sub Total - F		**0**	
Transfers to other government entities			
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	28		
Other Expenses			
Finance Costs			
Sub Total - G			
Total Expenditure - H = D + E + F +G		**237584**	
Gain / Loss on Disposal of Non- Current Assets - I			
Gain / Loss on Disposal of Investments - J			
Net Operating Surplus / (Deficit) - K = C - H - I - J		**4984348**	
Appropriations out of Consolidated Fund			
Transfer to Sinking Funds			
Transfer to Other Funds			
Total Appropriations out of Consolidated Fund - G		**0**	
Net Surplus / (Deficit) transferred to Consolidated Fund – K - G		**4984348**	

ILLUSTRATIVE

Notes:

1. The schedule numbers have been retained from the conceptualized formats. However, only the applicable schedules have been provided.

2. Previous year figures have not been provided as study covered only financial year 2008-09

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Annexure 2

Regional Transport Authority
Transport Department , Government of Andhra Pradesh

Statement of Financial Performance for the year ended March 31, 2009 *(By Nature of Expense)*

Amount (Rs. '000s)

Particulars	No.	Actuals	
		Current Year	Previous Year
Revenue			
Taxes			
Taxes on income and expenditure	2		
Taxes on property and capital transactions	3		
Taxes on commodities and services	4	4948230	
Sub Total - A		***4948230***	
Fees, fines, penalties and licenses		272841	
Revenue from exchange transactions			
Rent			
Sales of goods and services			
Interest Receipts , Dividends and Profits	5	861	
Other non-tax revenue	6		
Transfers from other government entities			
Grants in Aid from Central Government	7		
Other Revenue			
Sub Total - B		**273702**	
Total Revenue - C = A + B		**5221932**	
Expenditure			
Wages, salaries and employee benefits	N1	87258	
Grants and other transfer payments			
Supplies and consumables used			
Depreciation and amortization		10306	
Impairment of property, plant and equipment*			
Other expenses	N4	140020	
Finance costs			
Gain / Loss on Disposal of Non- Current Assets			
Gain / Loss on Disposal of Investments			
Total Expenditure - D		**237584**	
Net Operating Surplus / (Deficit) - E = C - D		4984348	
Appropriations out of Consolidated Fund			
Transfer to Sinking Funds			
Transfer to Other Funds			
Total Appropriations out if Consolidated Fund - F		0	

ILLUSTRATIVE

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Annexure 2

Regional Transport Authority
Transport Department , Government of Andhra Pradesh

Statement of Financial Performance for the year ended March 31, 2009 *(By Nature of Expense)*

Amount (Rs. '000s)

Particulars	No.	Actuals	
		Current Year	Previous Year
Net Surplus / (Deficit) transferred to Consolidated Fund - G = E – F		**4984348**	

1. The schedule numbers have been retained from the conceptualized formats. However, only the applicable schedules have been provided.

2. Previous year figures have not been provided as study covered only financial year 2008-09

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Annexure 3

Regional Transport Authority
Transport Department , Government of Andhra Pradesh

Statement of Financial Position as on March 31,2009

Amount (Rs. '000s)

Particulars	Schedules	Actuals	
		Current Year	Previous Year
ASSETS			
Current Assets			
Cash and cash equivalents	29		
Receivables			
Recoverables from non exchange transactions (taxes and transfers)	30		
Receivables from exchange transactions			
Inventories	31		
Prepayments			
Investments (accounted for using equity method)	32		
Other financial assets	33	13840	
Other current assets	34		
Sub Total – A		**13840**	
Non-current assets			
Receivables			
Receivables from exchange transactions			
Recoverables from non exchange transactions (taxes and transfers)	30		
Inventories	31		
Investments	32		
Other financial assets	33		
Heritage Assets – Tangible			
Heritage Assets – Intangible			
Property, Plant and Equipment	35	928640	
Capital work in progress	35		
Intangible assets	36		
Sub Total – B		**928640**	
Total Assets - C = A + B		**942480**	
LIABILITY			
Current liabilities			
Payables			
Taxes and transfers payable			

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Annexure 3

Regional Transport Authority
Transport Department , Government of Andhra Pradesh

Statement of Financial Position as on March 31,2009

Amount (Rs. '000s)

Particulars	Schedules	Actuals	
		Current Year	Previous Year
Payable under exchange transactions	37	154	
Short term borrowings			
Current provision of long term borrowings	38		
Short term provisions			
Employee benefits	39	3653	
Superannuation			
Other financial liability	40		
Sub-Total – D		**3807**	
Non-current liabilities			
Payables			
Taxes and transfers payable			
Payable under exchange transactions	37		
Long Term Borrowings	38		
Long term provisions			
Employee benefits	39	11640	
Superannuation			
Other financial liabilities	40		
Sub-Total – E		**11640**	
Total liabilities - F = D + E		**15447**	
Net Assets - G = C – F		**927033**	
NET ASSETS/EQUITY			
Contributed by			
Reserves and Surplus			
Earmarked Funds	41		
Contingency Fund			
Contingency Fund of the State	42		
Consolidated Fund			
Consolidated Fund of the State	43	827033	
Total Net Assets/Equity - H		**827033**	
Contingent liabilities and Unrecognized Contractual Commitments	44		

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Annexure 3

Regional Transport Authority
Transport Department , Government of Andhra Pradesh

Statement of Financial Position as on March 31,2009

Amount (Rs. '000s)

Particulars	Schedules	Actuals	
		Current Year	Previous Year

Notes

1. The schedule numbers have been retained from the conceptualized formats. However, only the applicable schedules have been provided.
2. Previous year figures have not been provided as study covered only financial year 2008-09

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Annexure 4

Regional Transport Authority , Hyderabad

Transport Department, Government of Andhra Pradesh

Statement of Changes in Equity/Net Assets as on March 31, 2009

Amount (Rs. '000s)

	Particulars	Consolidated Fund		Contingency Fund		Total	
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Opening [1]Balance	(a)	**0**					
Add/Deduct	Surplus or (Deficit) for the period (b)	4984348					
	Contingency Fund Pending Recoupment (c)						
	A=a+b+c	**4984348**					
Add	Transitional Adjustments - B	-4157315					
Add	Item of Revenue & Expense, which, as required by other standard, is recognized directly in net assets/equity, and the total of these items - C						
Add	Cumulative effect of changes in accounting policy and the correction of fundamental errors dealt with under the benchmarks treatments in *(IPSAS - 3)* – D						
Add	……..						
Closing Balance	**A + B + C + D**	**827033**					

[1] [1] Opening Balance has been considered “0”

ILLUSTRATIVE

Annexure 5

District Tribal Welfare Office, Ranga Reddy District

Tribal Welfare Department, Government of Andhra Pradesh

Cash Flow Statement For the Year Ended March 31, 2009

Amount (Rs. '000s)

Particulars	Actuals	
	Current Year	Previous Year
Cash Flows from Operating Activities:		
Receipts:		
Tax Revenue:		
Taxes on Income and Expenditure		
Taxes on Property and Capital Transaction		
Taxes on Commodity and Services	5221071	
Total Tax Revenue	5221071	
Non-tax Revenue:		
General Services		
Social Services		
Economic Services		
Interest Receipts	861	
Total Non-tax Revenue		
Grants-in-aid and Contributions		
Total (A)	5221932	
Less Disbursements:		
General Services	237584	
Social Services		
Economic Services		
Grants-in-aid and Contributions		
Contingency Fund (net)		
Total (B)	237584	
Net Cash flows from Operating Activities C = (A)-(B)	4984348	
Cash Flows from Investing Activities		
Receipts:		
Sale of Property, Plant and Equipment		
Sale of Investments (Disinvestment receipts etc.)		
Loans and Advances		
Dividends and Profits		

ILLUSTRATIVE

Annexure 5

District Tribal Welfare Office, Ranga Reddy District

Tribal Welfare Department, Government of Andhra Pradesh

Cash Flow Statement For the Year Ended March 31, 2009

Amount (Rs. '000s)

Particulars	Actuals	
	Current Year	Previous Year
Total (D)	-	
Disbursements: Investments in other Entities Capital Expenditure Heads Loans and Advances		
Total (E)	-	
Net Cash Flow from Investing Activities -(F) = (D)-(E)	-	
Net Cash flow from Operating and Investing activities (C)+(F)=(G)	-	
Cash Flows from Financing Activities Cash was provided from :- Internal Debt External Debt (If applicable) Small Savings, Provident Funds etc. Reserve Funds bearing interest Reserve Funds not bearing interest Deposits bearing interest Deposits not bearing interest Advances Suspense and Miscellaneous Remittances		
Total (H)	-	
Cash was disbursed towards : Internal debt External debt (If applicable) Small Savings, Provident Funds etc. Reserve Funds bearing interest Reserve Funds not bearing interest Deposits bearing interest Deposits not bearing interest Advances Suspense and Miscellaneous Remittances	4984348	

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Annexure 5

District Tribal Welfare Office, Ranga Reddy District

Tribal Welfare Department, Government of Andhra Pradesh

Cash Flow Statement For the Year Ended March 31, 2009

Amount (Rs. '000s)

Particulars	Actuals	
	Current Year	Previous Year
Total (I)	4984348	
Net Cash Flow from Financing Activities - (J) = (H)-(I)	(4984348)	
Net Movement in Cash and Cash Equivalents -K = (G)+(J)	-	
Opening Balance of Cash and Cash Equivalents (L)	-	
Closing Balance of Cash and Cash Equivalents = (L)+(K)	-	

Notes to the Cash Flow Statement

	Current Year	Previous Year
(a) Cash and Cash Equivalents		
Cash and cash equivalents consist of cash in treasuries and deposit with Reserve Bank of India and other Banks and Remittances in transit, as stated below:		
Cash in treasuries		
Deposit with RBI		
Deposit with other Banks		
Remittances in transit (Local)		
Remittances in transit (Foreign)		
TOTAL		

(b) The disbursements under the Head "Suspense and Miscellaneous" represents the net collections remitted to the treasury (net of expenses of RTA)

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Annexure 6

Regional Transport Authority
Transport Department , Government of Andhra Pradesh

Schedules to Statement of Financial Performance for the year ended March 31, 2009

Notes to Accounts

Reporting Entity

The financial statements are prepared for the Regional Transport Authority, Hyderabad, Government of Andhra Pradesh

Basis of Preparation

The financial statements have been prepared on the basis of historic cost modified by the restatement of certain assets and liabilities.

The financial statements are prepared on an accrual basis.

The financial statements are presented in Indian Rupees rounded to the nearest thousands, unless separately identified.

Judgments and Estimations

The preparation of these financial statements requires judgments, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Please note that this filled in format of financial statements is just an illustrative presentation of the figures available in the existing Finance Accounts prepared on cash basis. These have not been verified independently in terms of their accounting treatment, accuracy, correctness, etc. The data contained in this statement should not be used as a basis for any decision or action.

Schedule 1: Significant Accounting Policies

Reporting Period

The financial statements are prepared for the period April 1, 2008 to March 31, 2009. The data related to the previous period has not been provided as the pilot was done for 2008-09 only and the existing system provides information only on cash basis.

Revenue

Revenue is primarily from Taxes on Vehicles. It has been recognised when payment of the tax is made.

ILLUSTRATIVE

Expenditure

General

Expenses have been recognised in the period to which they relate.

Property Plant and Equipment

Property Plant and Equipment comprises of Land, Building, Office Equipments and Motor Vehicle. The methodology for valuation of these assets are given below

A. Measurement Basis

a. Wherever Cost and Date of purchase/construction were available/ascertainable, they were used to ascertain the cost, depreciation and carrying value of assets

b. If Cost is not available/ascertainable but date of construction/purchase available/ascertainable

i. If asset has outlived its estimated useful life, value at Re.1/-.

ii. Buildings

a. If asset has not outlived its useful life, valuation of buildings may be done based on per sq.ft. or plinth area at depreciated value as on the date of change over.

b. If standard plinth area or per sq.ft.rate is not available, current replacement cost based on the recent plinth area rate or per sq.ft. rate as prescribed above. The value so arrived at to be deflated till the year of construction based on wholesale price index and then depreciated

iii. Other Assets: If current replacement cost may be determined. That cost will be deflated till the year of construction/purchase based on wholesale price index and then depreciated.

c. If neither cost nor date of purchase/construction is available valuation the asset may be valued at Re 1.

d. In case of Land, the current market value is deflated using the indices.

e. The valuation is based on the subjective judgement of the DDO.

B. Depreciation Method Used

The depreciation has been computed using Straight line method. The asset is depreciated over its estimated useful life.

C. Estimated Useful lives of Assets

The useful life of assets for various class of assets is as follows-

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Class of Asset	Estimated Useful Life
Building	25
Machinery	10
Furniture and Fixtures	10
Office and Other Equipments (Other than computers)	10
Computers	5
Light Vehicles	10

Employee Liabilities

Employees benefits viz. pension gratuity and leave encashment are on estimation and assumptions as per the relevant rules.

Pension liabilities

Obligations for contributions to defined contribution retirement plans (for employees joined after September 1, 2004) are recognised in the statement of financial performance as they fall due. Obligations for defined benefit retirement plans are on estimation and assumptions based on commuted value of pension.

Pension Scheme for employees joined prior to September 1, 2004

The pension liability for the purpose of accrual AFS is based on the workings adopted for commutation of pension with an assumption that the employee will commute 100% of the pension on retirement.

Pension Scheme for employees joined after September 1, 2004

The employees joined after September 1, 2004 are governed by Contributory Pension Scheme. As per this scheme, the employees shall make a contribution of 10 % of their Basic plus Dearness Allowance to the Pension Fund. The State shall also make a matching contribution. The State's contribution every year is considered as an expense. The amount lying unremitted to the fund represents State's obligation and is shown as current financial liability.

Gratuity

Leave encashment has been computed assuming that employees will encash the maximum allowable leave balance (As per the current rules, an employee can encash maximum of 300 days leave on retirement).

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Leave Encashment

Employee will have full leave balance at credit on the day of retirement (Max. 300 days can be en-cashed).

Other liabilities and provisions

Other liabilities and provisions are recorded at the best estimate of the expenditure required to settle the obligation.

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Annexure 7

Regional Transport Authority
Transport Department , Government of Andhra Pradesh

Schedules to Statement of Financial Performance for the year ended March 31, 2009

Amount (Rs. '000s)

Particulars	No.	Actuals	
		Current Year	Previous Year
Schedule No. 4: Taxes on commodities and services			
Customs			
Union Excise Duties			
State Excise			
Taxes on Sales, Trade etc.			
Taxes on Vehicles		4948230	
Taxes on Goods and Passengers			
Taxes and Duties on Electricity			
Service Tax			
Other Taxes and Duties on Commodities and Services			
Total		4948230	**0**
Schedule No. 5: Interest Receipts , Dividends and Profits			
Interest Receipts		861	
Dividends and Profits			
Total		**861**	**0**
Schedule No. 9 : Fiscal Services			
Collection of taxes in property and capital transactions			
Land Revenue			
Stamps and Registration			
Collection of Estate Duty, Taxes on Wealth and Gift Tax			
Sub Total		0	0
Collection of taxes on commodities and services			
State Excise			
Taxes on Sales, Trade etc.			
Taxes on Vehicles		237584	
Other Taxes and Duties on Commodities and Services			
Sub Total		237584	
Other Fiscal Services			
Total		**237584**	**0**
Schedule No. N1 : Wages Salaries and Employee Benefits			
Pay		41893	
Allowances		1091	
Dearness Allowance		16842	

ILLUSTRATIVE

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Annexure 7

Regional Transport Authority
Transport Department , Government of Andhra Pradesh

Schedules to Statement of Financial Performance for the year ended March 31, 2009

Amount (Rs. '000s)

Particulars	No.	Actuals	
		Current Year	Previous Year
Interim Relief		2499	
House Rent Allowance		11543	
Medical Reimbursement		2470	
Encashment of Earned Leave		5466	
Leave Travel Concession		21	
Provision for Gratuity		1023	
Provision for Leave Encashment		620	
Provision for Pension		3785	
Wages		5	
Total		**87258**	
Schedule No. N4: Other Expenditure			
Travelling Allowance		1338	
Foreign Travel Expenses		2189	
Service Postage, Telegram and Telephone Charges		2621	
Other Office Expenses		4672	
Water and Electricity Charges		3928	
Hiring of Private Vehicles		4725	
Rent rates and taxes		1231	
Pleaders Fees		8	
Other payments		0	
Motor vehicle repairs		10	
User Charges - Other Expenditure		116878	
Other Administrative Expenses		1222	
Other Charges- Motor Vehicles		89	
Other Contractual Services		299	
POL		810	
Total		**140020**	

ILLUSTRATIVE

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Annexure 7

Regional Transport Authority
Transport Department , Government of Andhra Pradesh

Schedules to Statement of Financial Position as on March 31, 2009

Amount (Rs. '000s)

Particulars	Actuals	
	Current Year	Previous Year
Schedule No. 33: Other Financial Assets		
Current		
Loans and advances		
Civil Advances		
Other financial assets		
Total - Other Financial Assets - Current		
Loans and advances	13840	
Civil Advances		
Other financial assets		
Total - Other Financial Assets - Non - Current	**13840**	
Grand Total - A + B + C+ D + E	13840	

ILLUSTRATIVE

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Annexure 7

Regional Transport Authority
Transport Department , Government of Andhra Pradesh

Schedules to Statement of Financial Position as on March 31, 2009

Schedule 35: Property, Plant and Equipment

Amount (Rs. '000s)

Particulars	Gross Block				Accumulated Depreciation / Impairment Losses				Net Block		
	Opening Balance	*Additions*	*Deletions*	*Closing Balance*	*Opening Balance*	*Additions (Depreciation for the year)*	*Deletions (assets sold)*	*Closing Balance*	*Closing Balance (Current Year)*	*Opening Balance (Previous Year)*	*Sub Schedule*
	(1)	*(2)*	*(3)*	*(4) = (1) + (2) - (3)*	*(5)*	*(6)*	*(7)*	*(8) = (5) + (6) - (7)*	*(9) = (4) - (8)*	*(10)*	
Land				852655					852655		
Operational Buildings				101199				26605	74594		
Roads											
Machinery											
Aircraft (excluding military)											
Specialist Military Equipment											
Motor Vehicles				1510				906	604		

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Annexure 7

Regional Transport Authority
Transport Department , Government of Andhra Pradesh

Schedules to Statement of Financial Position as on March 31, 2009

Schedule 35: Property, Plant and Equipment

Amount (Rs. '000s)

Particulars	Gross Block				Accumulated Depreciation / Impairment Losses				Net Block		
	Opening Balance	*Additions*	*Deletions*	*Closing Balance*	*Opening Balance*	*Additions (Depreciation for the year)*	*Deletions (assets sold)*	*Closing Balance*	*Closing Balance (Current Year)*	*Opening Balance (Previous Year)*	*Sub Schedule*
	(1)	*(2)*	*(3)*	*(4) = (1) + (2) - (3)*	*(5)*	*(6)*	*(7)*	*(8) = (5) + (6) - (7)*	*(9) = (4) - (8)*	*(10)*	
Furniture and Fixtures											
Office Equipment				1311				525	787		
Other Plant and Equipment											
Total				**956675**				**28036**	**928640**	**0**	**0**
Capital Work in Progress											

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Annexure 7

Regional Transport Authority
Transport Department , Government of Andhra Pradesh

Schedules to Statement of Financial Position as on March 31, 2009

Amount (Rs. '000s)

Particulars	Actuals	
	Current Year	Previous Year
Schedule 37: Payables		
Current Liabilities		
Dues to creditors	154	
Recoveries payable		
Interest accrued and due		
Provisions		
Others		
Total	**154**	**0**
Non - current Liabilities		
Dues to creditors		
Recoveries payable		
Interest accrued and due		
Others		
Total	**0**	**0**
Schedule 39: Employee Benefits		
Current Liabilities		
State Provident Fund		
Insurance and Pension Funds		
Salaries payable	3653	
Others		
Total	**3653**	**0**
Non-Current Liabilities		
State Provident Fund		
Insurance and Pension Funds	78229	
Salaries payable		
Others	33411	
Total	**111640**	**0**
Schedule 43: Consolidated Fund		
Opening Balance		
Add / (Deduct) : Net Surplus / (Deficit) During the Year	4984348	

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Annexure 7

Regional Transport Authority
Transport Department , Government of Andhra Pradesh

Schedules to Statement of Financial Position as on March 31, 2009

Amount (Rs. '000s)

Particulars	Actuals	
	Current Year	Previous Year
Total		
Add/(Deduct) : Adjustments to Consolidated Fund, if any (accrual Adjustment)	(4,157,315)	
Closing Balance	827,033	0

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Annexure 8

Regional Transport Authority, Hyderabad
Department of Tribal Welfare, Government of Andhra Pradesh

Statement of Comparison of Budget and Actual Amounts for the Year Ended March 31, 2009

Amount (Rs. '000s)

Particulars	Schedules	Budget Grants					Actuals (on Comparable basis)	Difference Final Budget Grants and Actuals
		Original	Re-appropriation	Supplementary	Surrendered	Revised		
Receipts								
Taxes								
Taxes on income and expenditure								
Taxes on property and capital transactions						5221071	5221071	0
Taxes on commodities and services								
Sub Total								
Fees, fines, penalties and licenses								
Revenue from exchange transactions								
Interest Receipts , Dividends and Profits								
Other non-tax revenue								
Transfers from other government entities								
Grants in Aid from Central Government								
Other Revenue								
Receipts from sale of investments								
Receipts from sale of property, plant								

ILLUSTRATIVE

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Annexure 8

Regional Transport Authority, Hyderabad
Department of Tribal Welfare, Government of Andhra Pradesh

Statement of Comparison of Budget and Actual Amounts for the Year Ended March 31, 2009

Amount (Rs. '000s)

Particulars	Schedules	Budget Grants					Actuals (on Comparable basis)	Difference Final Budget Grants and Actuals
		Original	Re-appropriation	Supplementary	Surrendered	Revised		
and equipment								
Receipts from disposal of any other asset								
Total Receipts								
Payments								
Wages, Salaries and Employee Benefits						**87258**	**87258**	0
Pay						41893	41893	0
Allowances						1091	1091	0
Dearness Allowance						16842	16842	0
Interim Relief						2499	2499	0
House Rent Allowance						11543	11543	0
Medical Reimbursement						2470	2470	0
Encashment of Earned Leave						5467	5467	0
Leave Travel Concession						21	21	0

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Annexure 8

Regional Transport Authority, Hyderabad
Department of Tribal Welfare, Government of Andhra Pradesh

Statement of Comparison of Budget and Actual Amounts for the Year Ended March 31, 2009

Amount (Rs. '000s)

Particulars	Schedules	Budget Grants					Actuals (on Comparable basis)	Difference Final Budget Grants and Actuals
		Original	Re-appropriation	Supplementary	Surrendered	Revised		
Provision for Gratuity						1023	1023	0
Provision for Leave Encashment						620	620	0
Provision for Pension						3785	3785	0
Wages						5	5	0
Other Expenditure						**140020**	**140020**	0
Travelling Allowance						1338	1338	0
Foreign Travel Expenses						2189	2189	0
Service Postage, Telegram and Telephone Charges						2621	2621	0
Other Office Expenses						4672	4672	0
Water and Electricity Charges						3929	3929	0
Hiring of Private Vehicles						4725	4725	0
Rent rates and taxes						1231	1231	0
Pleaders Fees						8	8	0
Motor vehicle repairs						10	10	0

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Regional Transport Authority, Hyderabad
Department of Tribal Welfare, Government of Andhra Pradesh

Statement of Comparison of Budget and Actual Amounts for the Year Ended March 31, 2009

Amount (Rs. '000s)

Particulars	Schedules	Budget Grants					Actuals (on Comparable basis)	Difference Final Budget Grants and Actuals
		Original	Re-appropriation	Supplementary	Surrendered	Revised		
User Charges - Other Expenditure						116878	116878	0
Other Administrative Expenses						1222	1222	0
Other Charges- Motor Vehicles						89	89	0
Other Contractual Services						299	299	0
POL						810	810	0
Total Payments						**227278**	**227278**	0

Note: The actual data (based on accrual AFS) has been considered as budget.

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