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**OFFICE OF THE ACCOUNTANT GENERAL (A&E)
RAJASTHAN JAIPUR-302005**



MANUAL OF BUDGET SECTION

INDIAN AUDIT AND ACCOUNTS DEPARTMENT

The first edition of this Manual was published in March 1957, subsequently revised in April 1965, October 1982, April 1992. This is the fifth edition of Manual of Budget Section.

PREFACE TO THE FIFTH EDITION

This Manual has been updated in accordance with the best practices and guidelines issued by the CAG of India upto September'2006.

As per Article 202 of the Constitution of India, the State Government is required to lay the Budget Estimates before the State Legislature for every financial year. This office renders assistance to the State Government in preparation of Budget Estimates of Revenue receipts, expenditure, etc. and also frames the Budget Estimates of Debt, Deposit and Remittances.

In this regard all the orders issued by the Headquarters Office from time to time have been incorporated while giving a final shape to this edition.

The Manual contains the directions/instructions regarding assistance to be made available to the Finance Department in preparation of Budget of Government of Rajasthan.

**Accountant General
(Accounts & Entitlement)**

Jaipur
Dated: 08.02.2007

TABLE OF CONTENTS

Sl.No.	Chapter No.	Pages
1	General	1-4
2	Preparation of estimates of Union Government	5-8
3	Processing of estimates of State Government	9-12
4	Scrutiny of budget grants in Accounts Office	13-16

APPENDICES

(Pages 17 to 35)

APPENDIX

I-	Progress register for the preparation of Central and State Budget Estimates.	17
II-	Sectional Calendar of Returns.	18-26
III-	Preservation of Sectional records.	27
IV-	Form of Budget Estimates in respect of grant relating to the Ministry of Finance.	28
V-	Form of statement of final excesses and savings in respect of Budget Estimates relating to Ministry of Finance.	29
VI-	List of heads of accounts (State) and of the sections responsible for the preparation of estimates.	30-33
VII-	Form of forwarding letter to the section for scrutiny of departmental estimates.	34-35

CHAPTER 1

GENERAL

1.1 *Functions in brief: -*

The main items of work dealt with in the section are given below: -

- (i) In respect of Budget of Central Government
Preparation of budget estimates under certain major heads for which the Accountant General (A&E) has been declared as the budgeting authority (Details in Chapter 2).
- (ii) In respect of Budget of State Government
 - (a) Framing of estimates relating to Pensions, Debt services, Service funds, Loans and Advances by the Rajasthan Government (Details in Chapter 3).
 - (b) Scrutiny of departmental budget estimates in consultation with compilation sections and submission of Budget notes to Finance Department (Details in Chapter 3).
 - (c) Scrutiny of printed Budget Estimates (Details in Chapter 4).
 - (d) Scrutiny of Rajasthan Budget Manual and its correction slips.
 - (e) Distributions of budget literature to different sections / officers.
 - (f) Scrutiny of budget documents to see that all the Plan Schemes, including State Plans/Central Plan Schemes/Centrally Sponsored Schemes are distinctly shown in the State budget. Accordingly a report on completion of such a study should be sent to Headquarters by 30th June every year.

(Authority CAG's letter No.75-AC-I/SP-I/97-98/64 dated 26.2.1999)

1.2 *Organisation and Control: -*

1.2.1 The Budget section is under direct control of the Accountant General (A&E) to whom all important work is submitted. Routine work is, however, submitted to the Branch Officer of the section.

After departmentalisation of accounts of the Ministries and the Departments of the Union Government, the sanctioned permanent strength of the section is one

Accountant/Sr. Accountant whose work is supervised by the Section Officer/Asstt. Accounts Officer of the Appropriation Audit section except during the budget season (October to February) during which the strength of the section is augmented by the following additional temporary staff each year.

- (a) One Section Officer/Asstt. Accounts Officer for four months from 16th October to 15th February.
- (b) Three additional Accountants/Sr. Accountants from 16th October to 15th January.
- (c) One Sectional Clerk for 4 months from 16th October to 15th February. One Typist and one Group 'D' staff from the pool are also attached exclusively to the Budget section during the Budget season (October to February).

1.2.2 Owing to the special nature of the work which must be completed within a specified period, it is not possible to lay down any permanent distribution of duties amongst the staff of the section. The Section Officer/Asstt. Accounts Officer of the section is responsible for ensuring that all items of work are taken up in time and for watching the daily progress made by the Accountants/Sr. Accountants so as to ensure completion of work on the due dates.

1.3 Control Records to be kept in Budget Section: -

1.3.1 *General Instructions:* - The procedure for receipt and disposal of correspondence issue of reminders and preparation of periodical sectional reports as laid down in the Manual of General Procedure is followed in Budget section too. A mention of some special and important records maintained in the section is made below.

1.3.2 *Progress Register:* - A progress register (**Appendix I**) is to be maintained in the section to record receipt of State Budgets and to watch their disposal at various stages and their final despatch.

The register should be put up to the Branch Officer and Accountant General (A&E) on every Wednesday during the Budget season (October to February), submission is watched through Calendar of Returns.

1.3.3 *Calendar of Returns:* - The Budget section should maintain a Calendar of Returns as prescribed in paragraph 19 of the C.A.G.'s Manual of Standing Orders (Vol.I). The procedure for the maintenance of the Calendar of Returns is detailed in the Manual of General Procedure. A list of Returns/Reports due from the Budget

section to outside authorities and to officers/sections in this office and of returns due from other sections and outside authorities whose submission/receipts is watched through the Calendar of Returns is given in **Appendix II**.

It is the duty of the Section Officer/Asstt. Accounts Officer to see that all reports/returns, etc. due from the section are prepared and sent in time and a careful watch is kept over the receipts on the due dates of the returns, etc. due to this section from other offices or other sections of this office and that all other items of work are completed by the prescribed dates.

The Calendar of Returns should be submitted to the Branch Officer on every Tuesday and to the Accountant General on 1st Tuesday of each month.

1.3.4 Guard Files: - One or more guard files - Separately for Central Heads and States Heads are maintained in the section in which all important orders/instructions regarding classifications, procedures, etc. for preparation/submission of budgets and on other matters affecting the various estimates are recorded. The guard files containing instructions on various matters should have suitable indices to indicate the pages on which instructions on various matters occur.

1.3.5 Key Register: - With a view to achieving efficiency, the permanent Accountant/Sr. Accountant of the Budget section should maintain a Key Register relating to State and Central Budgets in the form and as per instructions contained in the Manual of General Procedure.

The Key Register shall remain current for five years and will be preserved for a period of thirty years from the date of its replacement. It shall be the personal responsibility of the Accountant/Sr. Accountant concerned to keep the register up-to-date and hand it over to the successor. A suitable note to this effect should be recorded in the handing over notes. At the end of every five years a new register shall be opened and current items/entries shall be carried over to it. The concerned Accountant/Sr. Accountant will be personally responsible for the safe custody of this register till it is consigned to the record room.

Key Register shall be put up to the Section Officer/ Asstt. Accounts Officer/Branch Officer on 15th of April, July, October and January each year, and the latter will be responsible for reviewing it closely to see that it is properly maintained.

1.4 Preservation of Records: - The periods for which the records of the Budget section should be preserved are prescribed in **Appendix III** to this Manual.

CHAPTER 2

PREPARATION OF ESTIMATES OF UNION GOVERNMENT

2.1 *Heads for which estimates are prepared by Accountant General and general instructions for preparation of estimates*

2.1.1 As a result of departmentalisation of Central Accounts in 1976, the work relating to Central Budget has devolved on Principal Accounts Officers of the various Ministries of the Union Government. However, the Accountant General is responsible for the preparation of budget estimates, including revised estimates in respect of the following heads and to furnish them to the concerned Ministries on the dates prescribed annually in the Budget circular issued by the Ministry of Finance, Department of Economic Affairs, Central Pension and Accounting Office, Government of India as indicated below :-

	Particulars of the Demand and Head of account of the estimates	Ministry concerned	Due Date
	1	2	3
(A)	Demand for grants - Pensions	Ministry of Finance	30th November
	0071- Contributions and Recoveries towards Pension and other Retirement Benefits. Pensionary charges in respect of High Court Judges (Recovered from the State Governments)		
	2071- Pension and other Retirementary Benefits Pensionary Charges in respect of High Court Judges Gratuity	Ministry of Finance	29th November
(B)	6004- Loans and Advances from the Central Government	Ministry of Finance	10th January
	0049- Interest Receipts- Interest from State Governments.		

Note: The responsibility of the A.G. (A&E) regarding preparation of BE and RE related to the major heads : 2071, 2075 and 2235 has been relinquished vide Central office letter No. 230-AC.I/289 Vol. III dated 13.3.91 and No. 439-AC.I/200-89 dated 31.5.1991

The following specific points are to be noted in the preparation of the estimates of the above heads.

(a) The Accountant General will furnish estimates in respect of pensions payment and in respect of other sub-heads to the extent operated by him.

(b) The estimates under minor head 'Pensionary charges in respect of High Court Judges' of major head 2071-Pensions and other Retirement benefits will be exhibited in statement of 'Accepted Estimates' as a charged item. Estimates of gratuity payments to High Court Judges will also be provided under the same minor head.

2.1.2 The general procedure for the preparation of the detailed Budget estimates of Union Government other than Railways is described in Chapter 5 of General Financial Rules 1963 read with Appendix 26 *ibid*. The instructions contained therein should be read with the instructions issued by the Ministry of Finance from time to time.

2.2 Detailed procedure relating to preparation of original estimates

2.2.1 *In respect of pensionary heads :-* The necessary prescribed forms **Appendix-IV** for heads in respect of Ministry of Finance) with actuals for 3 years in respect of the heads controlled by the Ministry of Finance duly filled in will be supplied by the Budget section to the concerned pension compilation section of this office immediately after the close of the accounts of the preceding year.

The concerned pension compilation section will return these forms duly filled in the data for 6 months of the previous year and 6 months of the current year in respect of the heads controlled by the Ministry of Finance. The forms should give all required information with necessary comments for variations, if any, and should be returned immediately after the close of the accounts for the month of September in

respect of the heads controlled by the Ministry of Finance after getting them approved by the Group Officer.

The estimates proposed by the Pension Compilation section shall be scrutinised in the Budget section with reference to the trend of actuals; the progress of the actuals of the current year and other relevant information/material available in the office; and the estimates will be modified, where necessary, in consultation with the section concerned. Thereafter these estimates duly approved by the Accountant General will be sent to the Ministry concerned.

2.2.2 In respect of loan repayments and interest payments by State Government

:- The estimates of repayments by State Government of principal and payments of interest to the Central Government in relation to liability outstanding under the Major head of account '6004-Loans and advances from the Central Government' are required to be furnished to the Government of India, Ministry of Finance by 10th January or on such date as may be prescribed by the Ministry. The forms in which the aforesaid estimates are to be prepared and furnished are prescribed by the Ministry of Finance every year.

These estimates are broadly based on the information supplied by concerned D.D. section of this office, which will be moved by the Budget section in the middle of October to furnish the estimates by middle of November under the prescribed Heads/ Categories of Loans. D.D. section will supply the estimates, duly approved by Group Officer in the Categories/Sub-Heads of loans as may be prescribed by the Ministry of Finance, after making actual calculation of due repayments and due interest (including arrears) on the outstanding loans duly reconciled by the State Finance Department.

2.3 In respect of the Grant - Pension controlled by the Ministry of Finance – Central Pension Accounting Office :-

The proposals for reappropriations and additional grants for 'voted' as well as 'charged expenditure' in respect of the above demand should be prepared in prescribed forms and should be forwarded to the Central Pension Accounting Office, Ministry of Finance, Govt. of India, so as to reach the latter on the dates fixed by it from time to time in forms prescribed by it.

For this purpose on being asked by the Budget section, the concerned Pension Compilation section prepares the statement of excesses and savings in respect of the Pensionary Heads in the prescribed forms (**Appendix V**) and sends it to Budget

section duly approved by the Group Officer immediately after close of the January accounts but not later than 28th February in any case. The statement is to be based on the actual expenditure incurred during the first ten months of the current financial year i.e. upto the end of January and the estimated expenditure of the remaining two months viz. February and March. The estimating Pension Compilation section should ensure that while estimating the expenditure of the remaining two months of the current financial year, all liabilities which are likely to be met are taken into account and no provision is kept for the expenditure which is not likely to be incurred during the said two months.

On receipt of the said statement the Budget section scrutinises it and obtains approval of the Accountant General and forwards it to the Ministry of Finance, Central Pension and Accounting Section.

CHAPTER-3

PROCESSING OF ESTIMATES OF STATE GOVERNMENT

3.1 *Drill for Budget Estimates of State Government and extent of assistance rendered by the Accountant General :-*

3.1.1 The detailed instructions for the preparation of the Budget estimates of the State Government are given in Chapters III, IV, V and XII of the Rajasthan Government Budget Manual. The important parts of these instructions are circulated by the Finance Department of the State Government annually to all officers concerned with the preparation of the Budget estimates for their ready reference and guidance. Besides stressing the need to adhere to the dates prescribed by Government for submission of estimates by the estimating and controlling officers to the Administrative and the Finance departments and to the Accountant General, these instructions impress upon the authorities concerned, their personal responsibility to ensure the preparation of their budget estimates with high degree of precision and accuracy.

The Budget calendar giving the dates prescribed by the Government for the submission of Budget estimates by the various Budgeting authorities is given in **Appendix `B'** to the Rajasthan Government Budget Manual.

3.1.2 The estimates relating to the State Heads of receipts and expenditure are framed by the Finance Department of the Government of Rajasthan. The extent of assistance rendered by the office in the preparation of the State Budget as agreed upon with the State Government is as below :-

- i. Checking the Budget estimates forwarded by the various budgeting authorities in the following respect and estimates with any observations to the Budget Officer in the Finance Department. If this office finds it necessary to alter the Departmental estimates, it will indicate the corrections and the reasons thereof in the forwarding notes to the department concerned in the Secretariat.
 - a. Checking the correctness of the account heads under which receipts and payments have been estimated.
 - b. Seeing whether provision has been made for all transfers from one account head to another to be adjusted in this office on the basis of accounts rules or the standing orders of the Government.

- c. Entering in the Budget forms the figures of past actuals or checking the figures already shown there to the extent that such figures have not already been supplied to the Finance Department through copies of the account abstracts.
- d. Checking the estimates framed by the departmental officers for pay and allowances, the sanctioned number of posts and scales of pay.
- ii. Framing the Budget estimates of certain heads as below and forwarding them to Finance Department on or before the date prescribed in the Budget Calendar referred to above.
 - a. Pensions (discontinued after transfer of pension authorisation work to Government except in regard to High Court Judges).
 - b. Debt Services.
 - c. Loans and advances by the Government of Rajasthan in case of 6217, 7610, 7615.

3.2 Procedure for estimates prepared in the Accountant General's office: -

3.2.1 Preparation of original estimates: - Each year, Budget section will supply to various sections included in **Appendix VI** actuals for last three years, duly filled in the prescribed forms (GA 5 or GA 6) of the State Budget Manual for expenditure and receipts, respectively). This data will be supplied immediately after close of the accounts of the preceding year and latest by 31st August for Service and Revenue heads and by 15th September for Debt, Deposit Heads.

The estimates will be prepared by the sections on the basis of the past actuals and other information available with them and will be furnished after due approval by the Group Officers to the Budget Section on due date viz. 30th September in respect of Revenue and Service Heads and 31st October in respect of the Debt and Deposit Heads. These will be scrutinised in Budget Section and after obtaining approval of the Accountant General, these will be forwarded to the Finance Department by 31st October for Revenue and Service Heads and by 20th November for Debt, Deposit, etc. Heads.

Budget section will watch closely the progress of timely receipts of these estimates from sections. Concurrently, the Accountant/Sr. Accountant of the Budget section should prepare the skeletons of these estimates by incorporating required actuals in them. The skeletons of estimates of the services and Revenue Heads estimates after

filling in all columns of actuals (including totals) will be submitted to the Branch Officer by 5th October and those of Debt, Deposit Heads by 31st October each year.

3.2.2 *Modifications to Estimates:* - The sections shall forward to Budget section modifications to these estimates by 30th November in respect of Revenue and Service Heads and by 15th January in respect of Debt Heads. In case no modification are considered necessary, a 'NIL' statement should invariably be sent on or before the prescribed dates. The modifications will be intimated by the Budget section to the Finance Department by 10th December and by 25th January, respectively.

3.2.3 *Statements of Final Excesses and Savings:* - The sections shall also furnish final requirements of funds viz. Excess/Savings with reference to sanctioned/revised estimates in respect of service heads alone by 31st January. The Budget section shall carefully examine these statements with reference to the latest actuals and other information available with them and send these statements in Form No. GA 26 and 30 as prescribed in the State Budget Manual to the Finance Department by 10th February. Any change such as surrenders, considered necessary in the light of progress of actuals, etc. may be brought to the notice of the Finance Department by 20th March at the latest.

3.3 *Processing of Budget Estimates received in the office from Departmental authorities :-*

3.3.1 The estimates will be received in this office from the Heads of Departments concerned, separately for Receipt and Expenditure Heads duly consolidated for the State as whole and supported by districtwise details of fixed charges in the forms prescribed by Government according to the scheduled programmes for different groups of Budget estimates. Non-receipt of the Budget estimates on the due dates according to the Budget calendar is reported to the Finance Department for information and necessary action on 20th October in respect of Departmental estimates of Revenue Receipts and on 5th November in respect of Departmental estimates of the expenditure heads. Thereafter, the progress of receipts of estimates is reported to the Finance Department monthly in the first week of December, January and February.

Examination of the estimates received in this office should be completed expeditiously according to the drill mentioned in the following paras and estimates

should be returned to Finance Department within a week of receipt of the estimates in the Budget section.

3.3.2 On receipt of the estimates from the estimating authorities in the Budget section they should be entered in the progress Register mentioned in para 1.3.2 to watch processing at different stages in this office as mentioned below and return of the estimates to the Finance Department according to the programme prescribed by the latter. The estimates are then sent to the concerned compilation section with a memo in form as per **Appendix VII** to this Manual. Estimates of Revenue (Form (GA 6) are sent to the compilation section concerned whereas estimates of expenditure are sent to concerned compilation section as well as the Central Audit supporting section of A.G. (Audit). While the compilation section would verify and correct the figures of actuals relating to past and current year shown in the Budget estimates, the Central Audit supporting section would verify the strength of gazetted as well as non-gazetted staff and the scales of pay in both cases as shown in the body of the budget estimates or in the statements accompanying them.

Any information having any bearing on the revised estimates for the current year and Budget Estimates for the next year either in respect of fixed charges or in respect of variable charges which are available in the sections should be furnished by them to the Budget section.

On return from the compilation sections with their comments, if any, the individual estimates should be examined in Budget section carefully. The main points to be observed in the examination of the estimates are indicated below :-

- a. Checking the correctness of classification.
- b. Checking the correctness of figures of Budget estimates of current year.
- c. Examinations of the comments of compilation sections.
- d. Any other points relevant to the preparation of Budget Estimates.

These are, thereafter forwarded to the State Finance Department alongwith the comments of this office in the form of Budget Notes.

CHAPTER-4

SCRUTINY OF BUDGET GRANTS IN ACCOUNTS OFFICE

4.1 *Communications of Budget by the State Government to the Heads of Departments and to this office: -*

4.1.1 As soon as detailed estimates and grants have been finally passed by the legislature in accordance with the procedure laid down in Article 202 of the Constitution, Finance Department will communicate to all Heads of Departments and other controlling officers in such form as may be convenient the allotments placed at their disposal for expenditure during the Budget year under the various major and minor heads of account and will draw special attention to the amounts omitted or reduced by the Legislature. Copies of letters communicating the grants will be forwarded to the Administrative Departments concerned and to the Accountant General (A&E), Rajasthan.

The following documents would be sent if final edition of Budget is not ready: -

- (a) Appropriation Act passed by the Legislature.
- (b) Preliminary issue of Budget Estimates.
- (c) Memorandum of variations made by the Legislature.

From the documents, the heads of Department and other controlling officers can easily ascertain the grants relating to them and can proceed to communicate the same to the subordinate disbursing officers.

4.1.2 Copies of the printed budget estimates together with the budget speech of the Finance Minister are received in this office from the Finance Department after these have been passed by the State Legislature. Copies of the estimates are distributed among various sections of the office for their use and guidance.

4.1.3 In the case of Central heads of expenditure the grants voted by the Parliament together with the appropriation for items of expenditure not requiring the use of the Parliament are communicated by Government of India, Ministry of Finance to the Heads of the Departments concerned and to the Accounts office.

4.2 *Sending of printed Budget estimates in the Accounts office: -*

4.2.1 The grants as voted by the Rajasthan Assembly together with the accounts of expenditure charged upon the State Consolidated Funds as communicated by the State Finance Department are scrutinised in the Budget Section with reference to the voted and charged amount shown in the Appropriation Act against the relevant grants/appropriation.

4.2.2 Sending of the printed budget estimates is also taken up every year in order to see that the prescribed classification has not been deviated from.

For this purpose, loose copies of the printed budget estimates (headwise sets) are requisitioned from the State Finance Department and these copies are supplied to the concerned compilation sections, requesting them to examine the correctness of classification, if any, based on the information available in these sections and to furnish their comments by 30th June each year.

The work of the scrutiny of the printed budget estimates will also be done simultaneously by the concerned Accountant/Sr. Accountant of the Budget section and its progress will be submitted to the Branch Officer weekly from 1st week of May onwards on 7th, 15th, 22nd and 30th June.

The points as may be detected by the Budget section and as may be intimated by concerned sections will be closely examined with reference to rules and orders and will be consolidated thereafter. The observations are then communicated to the State Finance Department by 15th August for modification where necessary and for future guidance.

If a provision in the budget estimates is found to be deferred against the recognised rules of classification, it should be brought to the notice of the Accountant General as soon as detected so that early steps may be taken to revise the classification, if necessary.

4.2.3 The following general points are to be kept in mind in the scrutiny of estimates.

(i) Under orders issued by the Ministry of Finance, Government of India in 1952, with the concurrence of the Comptroller and Auditor General of India, a demand is presented for the gross expenditure under each grant and not for the net expenditure. Under the gross estimates, a note is to be added at the end of each demand or appropriation indicating the actuals of the estimates of recoveries relating to that grant or appropriation.

The aforesaid procedure has also been agreed to by the Government of Rajasthan (C.A.G.'s letter No. 572-Sep/1852 dated 17th July 1952, forwarding Ministry of Finance, U.O. No. 2245/52 dated 29th April 1952 and Finance Department, Rajasthan, letter No. F.4(4)B/52/ D.1839/F.1/53 dated 10th February 1953.

(ii) Extracts of the Comptroller and Auditor General of India letter No. 1277-AC/4-79 KW.II dated 2nd September 1981 to the Accountant General, Rajasthan, Jaipur regarding classification in Budget estimates are reproduced below :

- "(a) As a general rule, the classification of transactions in Government accounts shall have closer reference to the function programme and activity of the Government and the object of the revenue or expenditure rather than the department in which the revenue or expenditure occurs. The classification shall also conform to the prescribed heads of account except in cases where the President may on the advice of the Comptroller and Auditor General of India issue any general or special orders as to the head of account under which any specified transaction or transactions of any specified class is or are to be included.
- (b) Provision made in estimates of receipts and expenditure framed by Government or in any order of appropriation should ordinarily conform to the prescribed rules of classification. Where there is a divergence, the corresponding receipt or expenditure shall be brought to account under the appropriate major and minor head or other unit of classification as prescribed by the President on the advice of the C.A.G. of India.
- (c) If provision of receipt or expenditure in any Budget documents or in any order of appropriation does not conform to the prescribed accounting classification the discrepancy could be reconciled in consultation with the Ministry of Finance/Budget Division - Finance Department of the State Govt. at the earliest or at the stage of Revised Estimates and this should not be feasible, a note may be kept in the relevant accounts e.g. Appropriation Accounts as the case of provision for expenditure and or the Finance Accounts wherever necessary explaining the discrepancy. Similar provision already stands incorporated in Rule 28 of Govt. Accounting Rules 1990."

4.3 *Forwarding copies of budget documents of State Government to the C.A.G.. of India*

Budget section shall forward to the office of the Comptroller and Auditor General of India one complete set of the budget estimates and also copies of the original and supplementary Acts as and when passed by the State Legislature.

APPENDIX-I

Progress Register for preparation of Central and State Budget Estimates

(Form No. 1)

(Referred to in paragraph 1.3.2)

S. No.	No. and Date under which received	Designation of Head of the estimating accounting authority	Head of Account	Due date for the receipt of estimates	Date of actual receipt	TR No. and date of issue to section	No. and date on which the estimates were received back from audit section
1.	2.	3.	4.	5.	6.	7.	8.

Note of final action and reference No. and date of despatch & Name of Addressee.	Remarks
9.	10.

APPENDIX-II

Calendar of Returns of the Budget Section (Referred to in paragraph 1.3.3)

Section 1 Returns due to outside Authorities

S. No.	Name of Returns	To whom Due	When due	Authority	Remarks (for returns specified to Budget Section)
1.	2.	3.	4.	5.	6.
1.	Comments and suggestions on the printed Budget Estimates of Rajasthan Government	Finance Deptt. Govt. of Rajasthan	15th Aug.	Para 4.2.2 of the Manual of Budget Section	
2.	Revised estimates and Budget estimates Rajasthan State in respect of the following heads:				
	(i) 0049 Interest Receipts				
	(ii) 0071 Contributions and Recoveries towards Pensions and other relievent Benefits	Finance Deptt Govt. of Rajasthan	31st Oct.	Annexure A to Para 18 of the Rajasthan Budget Manual	
	(iii) 0075 Misc. General Services Gain by exchange				
	(iv) 2049 Interest payments	-do-	-do-	-do-	
	(v) 2070 Other Administrative Services- Training - Training of Divisional Accountants	-do-	-do-	-do-	

1.	2.	3.	4.	5.	6.
(vi)	2071 Pensions and other Retirement Benefits: Pensionary charges in respect of High Court Judges (Charged)	Finance Deptt. Govt. of Rajasthan	31st Oct		Annexure A to Para 18 of the Rajasthan Budget Manual
(vii)	2075 Miscellaneous General services, loss by exchange	-do-	-do-		-do-
3.	Comments on the Receipts Estimates of Rajasthan State	-do-	-do-		Para 18 and Appendix B of Rajasthan Budget Manual
4.	Budget comments on the Expenditure estimates of Rajasthan	-do-	10th to 15th Nov. (in convenient batches)		Para 18 and Annexure `B' of Rajasthan Budget Manual
5.	Revised estimates and Budget estimates of Debt, Deposits, etc. Heads Rajasthan State	-do-	20th Nov.		Para 3.3(a) of Manual of Budget section
6.	Estimates of Heads (Union Govt.) controlled by the Accountant General viz. Major Heads 0071, 2071, 2075	Ministry of Finance, Govt. of India	30th Nov.		Para 2.1 of the Manual of Budget Section
7.	Modifications in respect of estimates of Revenue and service Heads state	Finance Deptt. Govt. of Rajasthan	10th Dec.		Para 3.3(a) of Manual of Budget section

1.	2.	3.	4.	5.	6.
8.	Estimates under loans and Advances 7610 Loans and Advances to State . Govt and 0049 Interest Receipts - Interest paid by State Govt. to Union Govt.	Ministry of Finance, Govt. of India	10th Jan.	Para 2.1(a) of Manual of Budget Section	
9.	Modification to Debt. Deposits etc. heads State	Finance Deptt. Govt.of Rajasthan	25th Jan.	Para 3.3(a) of Manual of Budget section	
10.	Final requirements of funds for the year under service heads State	-do-	10th Jan.	Para 3.3(b) of Manual of Budget section	
11.	Information regarding surrender of funds in the light of latest actuals under service heads	Finance Deptt. Govt. of Rajasthan	20th March	Para 3.3(b) of the Manual of Budget section	
12.	Supply of Budget documents of Govt. of Rajasthan	Comptroller and Auditor General of India	On receipt from Finance Deptt.	Para 4.3 of the Manual of Budget section	

Section II -- Return due to Gazetted Officers and other sections of the office

S. No.	Name of return	To whom	When due	Authority	Remarks
1.	2.	3.	4.	5.	6.
1.	Collection of suitable statistics to serve as a fair index of the volume of work done in each Accounts Office	T.M.	20th Aug.	TM.I-63/C/105 dated 18.6.1963	
2.	Supply of Budget forms with actuals of last three years duly filled in Revenue and Service heads State	Concerned CA sections	31st Aug.	Para 3.3 of the Manual of Budget Section	
3.	Cases of incorrect budgeting	Report Section AG (Audit)	15th Sept.	TM/79-C/21 dated 25.4.1979	
4.	Supply of Budget forms with actuals of last three years duly filled in Debt, Deposits, etc. heads State	Concerned CA sections	15th Sept.	Para 3.3 of the Manual of Budget Section	
5.	Skeleton of service and Revenue heads State with actuals duly filled in (Cols. 1 to 8)	Branch Officer	5th Oct.	-do-	
6.	Skeletons of Debt, Deposit heads (Receipts and Payments both-State with actuals duly filled in)	-do-	31st Oct.	Para 3.3 of the Manual of Budget Section	
7.	Register of Books	GD (Library)	15th Jan.	TM/65-C/279 dated 21.12.1965	

HALF YEARLY

1.	2.	3.	4.	5.	6.
8.	A physical verification and periodical census of the files registers, etc. entered in Part V(a) of the Key Register	Section Officer/ Asstt. Accounts Officer of the section	1st Jan. and 1st July	TM/63/C/246 dated 28.12.1963	

QUARTERLY

9.	A physical verification of Key Register by an Accountant/Sr. Accountant other than the Incharge of the seat as may be nominated by Section Officer/Asstt. Accounts Officer	Key Register (Para V-B)	1st April, July, Oct. and Jan.	TM/63/C/246 dated 28.12.1963	
10.	Proper maintenance of Guard Files/ circulars	Branch Officer	10th April, July, Oct. & Jan.	TM/71/C/122 dated 30.12.1971	
11.	Report regarding progressing case of Hindi	Hindi Cell	5th April, July, Oct. & Jan.	Hindi Cell O.O. No. Genl.78-79/3 dated 18.9.1978	
12.	Key Register	Branch Officer	15th April, July, Oct. and Jan.	TM/64-C/240 dated 5.10.1964	
13.	List of letters with details which are likely to be shown outstanding in the Quarterly Arrear Report	TM	15th June, Sept, Oct. and Mar.	TM/No. XII(2)O.A.B./60-61 dated 17.10.1960 and TM/65-C/149 dated 9.6.1965	

14.	Calendar of Returns	A.G.	1st Tuesday of the month	Para 1.3(1) of the Manual of Budget section
15.	Inward Diary of letters	A.G.	1st Thursday	TM/63-C/162 dated 12.9.1963
16.	Late Attendance Report	Branch Officer	5th	TAC/F-17/58-59/561 dated 27.9.1958
17.	Monthly Arrear Report	Branch Officer	5th	TM/MR/128 dated 11.7.1960
18.	Stationery Indent	GD	5th	GD 48/R dated 28.1.1960
19.	Register of watching the receipt and return of the records requisitioned from the Record Branch	Branch Officer	5th	GD III/Return of Record/K-174/ 312 dated 10.5.1978
20.	Register of Books	Branch Officer	5th	GD 913 dated 25.7.1953
21.	Report regarding upto-date maintenance of local manuals i.e. manual of Budget section	Branch Officer	5th	GD/Lib/Pt.II/59-60 27.9.1960

1.	2.	3.	4.	5.	6.
22.	Permanent statistics of work done	Branch Officer	20th	TM/359/57/Statistics/55-56/5247 dated 25.11.1956	
23.	Report of outstanding references Despatch Diary	Branch Officer	26th	TM/63-C/34 dated 25.3.1963	

WEEKLY

24.	Diary of Inward letters (Book inter-sectional and in respect of letters received from outside authorities)	Branch Officer	Every Tuesday	TM IX/18(3563) dated 6.3.1963	
25.	Calender of Returns	Branch Officer	-do-	TM-1/63/C/60 dated 18.4.1963 and Para 1.3(ii) of Budget Manual	
26.	Progress Register of Receipt and Disposal of Budget estimates	Branch Officer/AG	Every Wednesday (during Budget season only)	Para 1.3(1) of Manual of Budget section	
27.	Weekly progress on the sending of printed Budget estimates	Branch Officer	7th, 15th, 22nd and 30/31st from June onwards	Para 4.22 of Manual of Budget Section	

Section III - Returns due from other sections and outside authorities

S. No.	Name of Return	From whom	When due	Authority	Remarks
1.	2.	3.	4.	5.	6.
1.	Comments of the section on printed Budget of the Rajasthan Govt.	Section concerned	30th June	Para 4.02 of the Manual of Budget section	
2.	Original estimates of next year and Revised Estimates of current year of Heads controlled by i) Ministry of Finance	Pension Compilation section	Close of Accounts for the month of August	Para 2.2 of the Manual of Budget section	
3.	Estimates of Receipts of the Rajasthan Government	Estimating Officers of Rajasthan Govt.	15th Oct	Para 18 and Appendix `B' of the Rajasthan Budget Manual	
4.	Departmental estimates of expenditure heads of Rajasthan Govt.	Head of Deptt.	31st Oct.	Para 18 and Appendix `B' of the Rajasthan Budget Manual	
5.	Original estimates for the next year and revised estimates for the current year for Debt, Deposits, etc. of State Govt.	Concerned section	-do-	Para 3.3(a) of Manual of Budget Section	
6.	Estimates of repayment by State Govt. of Principal and payment of interest to the Central Govt.	DD I section	Middle of November	Para 2.2 of Manual of Budget section	

1.	2.	3.	4.	5.	6.
7.	Modification to original estimates of next year and Revised estimates of current year for Revenue and Service heads of State Govt.	Concerned section as given in Appendix IX	30th Nov.	Para 3.3(a) of Manual of Budget section	
8.	Modification in original estimates for next year and Revised estimates for current year for Debt, Deposits, etc. heads	Concerned section	15th Jan.	Para 3.3(a) of Manual of Budget section	
9.	Final requirement i.e. excess/savings in respect of service heads of State	Concerned section	31st Jan.	Para 3.3(b) of Manual of Budget section	

APPENDIX-III

Period of preservation of the records particular to Budget section
(Referred to in paragraph 1.4)

S. No.	Description of Record	Period of Preservation
1.	Files of distribution of the Budget estimates demands for grant.	3 years
2.	Register for watching the receipts of estimates of State Deptt.	3 years
3.	Files for preparation and finalisation of detailed budget estimates/budget notes/ (Central and State Deptt.)	5 years
4.	Printed budget estimates of the State Govt.	10 years
5.	Book of Demands for Grants	10 years
6.	Guard files	Permanent
7.	Key Registers.	30 years

APPENDIX-IV

Form of Budget estimates in respect of grants relating to Ministry of Finance
(Form No. 3)
(Referred to in paragraph 2.2.1)

Budget estimates 20.... and Revised estimates 20... (Rajasthan Circle) central (Ministry of Finance)

Head of Account	Actuals			Budget estimates 20...	Actuals			Revised Estimates 20...	Budget Estimates 20...	Increase or decrease between columns		Remarks
	20..	20..	20..		Oct to March	April to September	Total Cols 6 & 7			5 & 9	9 & 10	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.

APPENDIX-VI

List of Heads of accounts (State) and of the sections responsible for preparing estimates

(Referred to in Para 3.2.1)

<u>Head of Account</u> <u>Revenue Receipts Heads</u>	<u>Section responsible for</u> <u>preparing estimates</u>
0049- Interest receipts	
04- Interest receipts of State/Union Territory Govts.	
800- Other receipts	
(07) Interest on loans to Govt. servants	CA-VI
[01] House Building Advances (NGO)	
0049- Interest Receipts	
04- Interest receipts of State/Union Territory Govt.	
190- Interest from public sector and other undertakings	
800- Other Receipts	
(01) Interest on loans to land holders and other Notabilities	DD I
(08) Interest on other Miscellaneous Loans	
[05] Other Receipts	
(90) Deduct Refunds	
0049- Interest Receipts	
04- Interest Receipts of State/Union Territory Govt.	DD.I
191- Interest from Local Bodies	
107- Interest from cultivators	
0049 Interest Receipts	
04- Interest Receipts of State/Union Territory Govt.	
800- Other Receipts	
(07) Interest on loans to Govt. servants	
All heads	
0049- Interest Receipts	
04- Interest Receipts/States and Union Territory Govt.	CA-VI
800- Other Receipts	
(07) Interest on loans to Govt. Servants	
All heads except HBA (GO)	
(08) Interest on other Miscellaneous Loans	
[05] Other Receipts	
(90) Deduct Refunds	
0071- Contributions and Recoveries towards pensions and other Retirement Benefits	Pension Compilation Section CA-I
0075- Miscellaneous General Services Gain by exchange	
<u>Expenditure Heads</u>	
2075- Miscellaneous General Services	CA-I
791- Loss by exchange	
2075- Miscellaneous General Services	
104- Pension and awards in consideration of Distinguished Services	
(05) Pension for Distinguished and Meritorious Services	

<u>Head of Account</u>	<u>Section responsible for preparing estimates</u>
<u>Revenue Receipts Heads</u>	
2235- Social Security and Welfare	
60- Other Social Security and Welfare programmes.	Pension
107- Swatantrata Sainik Samman Pension Scheme.	Compilation Section DD
2049- Interest Payments	
60- Interest on other Obligations	
101- Interest on deposits	
2070- Other Administrative Services	
003- Training	
Training of Divisional Accountants	WM
2071- Pension and other Retirement Benefits	Pension
106- Pensionary charges in respect of High Court Judges (Charged)	Compilation Section
<u>Loans and Advances</u>	
6217- Loans for Urban Development	DD
7610- Loans to Govt. Servants etc.	DD
201- House Building Advances (NGO)	Book I
7615- Miscellaneous Loans	DD
7610- Loans to Govt. servants etc.	
201- House Building Advance (GO)	Book I
202- Advances for purchase of Motor Conveyance	
203- Advance for purchase of other Conveyances	
800- Other Advances	
(04) Advance for Purchase of Food Grains	Book I
(02) Other Advances	
<u>Public Account</u>	
8550- Civil Advances	DD
102- Revenue Advances	
103- Other Departmental Advances except	
(02) Rehabilitation Advances	
(03) Taccavi Works Advances	
(05) Objection Book Advances	
8672- Permanent Cash Imprest (Civil)	DD
8223- Famine Relief Fund	
8115- Depreciation/Renewal/Reserve Funds	
8229- Development and Welfare Fund	
8338- Deposits of Local Funds	
8342- Other Deposits	
8443- Civil Deposits	
8448- Deposits of Local Funds	
8449- Other Deposits	
120 Miscellaneous Deposits	
(01) Trusts and Other Misc. Fund	
8001- Saving Deposits	DD
102- State Saving Bank Deposits	
8658- Suspense Accounts	
102- Suspense Accounts (Civil)	
(03) Unclassified Suspense (Other items)	
8011- Insurance and Pension Funds	DD
8022- Sinking Funds	
8449- Other Deposits	
105- Deposits of Market Loans	
8658- Suspense Accounts	

<i>Head of Account</i>	<i>Section responsible for preparing estimates</i>
<i>Revenue Receipts Heads</i>	
103- Tele Communication Accounts	AC
Office Suspense	
8658- Suspense Account	AC
102- Suspense Account (Civil)	
(02) Account Current Suspense	
(03) Other Suspense	
126- Broadcasting Receiver Licence Fee	
Suspense	
8658- Suspense Account	AC
101- Pay and Accounts Office	
Suspense	
117- Transactions on behalf of the Reserve	
Bank	
8787- Adjusting Account with Railways	AC
8679- Accounts with Govt. of other countries	
8788- Adjusting Account with Posts	
8789- Adjusting Account with Defence	
8793- Inter State Suspense Accounts	
8658- Suspense Accounts	CTS
Addl. D.A. Deposits	
Suspense Accounts	
8782- Cash Remittances and Adjustments between	CTS
officer rendering accounts to the same	
Accounts Officer	
105- Reserve Bank of India Remittances	
8115- Depreciation/Renewal/Reserve Funds	CA Forest
103- Depreciation Reserve Fund Govt.	
Commercial Departments and Undertakings	
(08) Departmental Working of Forest Coupes	
(09) Bamboo Exploitation Schemes	
(10) Katha Trading Schemes	
8443- Civil Deposits	
109 Forest Deposits	
8550- Civil Advances	
101 Forest Advances	
8671- Departmental Balances (Civil)	
(02) Forest Cash Balances	
8782- Cash Remittances and Adjustments between	
officers rendering Accounts to the same	
Accountant General/Accounts officer	
103 Forest Remittances	
8115- Depreciation/Renewal	WAC
Reserve Funds:	
103- Depreciation reserve Fund Govt. commercial	
Departments and Undertakings	
(01) Water works	
8443- Civil Deposits	
(108) Public Works Deposits	
8449- Other Deposits	
103- Subvention from Central Road Fund	
8658- Suspense Accounts	
107- Cash Settlement Suspense Account	
8671- Departmental Balances (Civil)	
(01) Public Works Cash Balances	
8550- Civil Advances	
103- Other Departmental Advances	
(03) Taccavi Works Advances	

<i>Head of Account Revenue Receipts Heads</i>	<i>Section responsible for preparing estimates</i>
8782- Cash Remittances and Adjustments between officers rendering Accounts to the same Accounts Officer	WAC
102 Public Works Remittances	
(01) Remittances into Treasuries	
(02) Public Works Cheques	
(03) Other Remittances	
(01) Items Adjustable by P.W.D.	
(02) Items Adjustable by Civil	
(04) Transfers between Public Works Office	
8658- Suspense Accounts	Book I
102- Suspense Accounts (Civil)	
(03) Unclassified Suspense	
8673- Cash Balance Investment Accounts	
8680- Miscellaneous Govt. Accounts; write off from heads of Account closing balance	
8671- Departmental Balances (Civil)	Book II
(03) Balance with the State Bank of India	
8786- Adjusting Account between Central and State Governments	
8550- Civil Advances-	CA-VI
103 - Other Departmental Advances	
(02) Rehabilitation Advances	
8782- Cash Remittances and Adjustments between officers rendering Accounts to the same Accounts Officers	
108 - Other Departmental Remittances	
(01) Remittances into Treasuries	
(02) Rehabilitation cheques	
8115- Depreciation/Renewal Reserve Funds	
103 - Depreciation Reserve Fund - Govt. Commercial Departments and Undertakings	
(02) Sodium Sulphate	CA-V
(06) Salt Trading Scheme	
8115- Depreciation/Renewal Reserve Funds	
(103) Depreciation Reserve Fund - Govt. Commercial Departments and Undertakings	
(03) Mines Department	CA-VI
8115- Depreciation/Renewal Reserve Funds,	
103 - Depreciation Reserve Fund - Govt. Commercial Departments and Undertakings	
(04) Ground Water Department	
8115- Depreciation/Renewal Reserve Funds	CA-V
103 - Depreciation Reserve Fund Govt. Commercial Departments and Undertakings	
(05) Jaipur Milk Supply Scheme	

APPENDIX-VII

Forms of forwarding letter to the sections for scrutiny of departmental estimates
(Referred to in paragraph 3.3.2)

Office of the Accountant General (A&E), Rajasthan, Jaipur.

No. Bt/F.11/St/

Dated

The Accounts officer,

.....Section

Head of Accounts

The Revised Estimates 20.....20.... and Budget Estimates 20.....20..... in respect of the marginally noted heads are sent herewith for checking the estimates. It should be carefully noted that corrections except in the figures of actuals should not be made in the original estimates. Comments, if any, may be communicated through separate sheets. Following points may, however, be kept in view while checking the estimates.

- (a) To check the correctness of the accounts heads under which receipts and payments have been estimated and to see that no new minor or detailed heads have been opened in the estimates without adequate authority.
- (b) To see whether provision has been made for all transfers from one account head to another to be adjusted in this office on the basis of accounts rules or standing orders of the Government.
- (c) The figures of actuals for the past and the current years available in form GA 4 and 5 (expenditure head estimates) and form GA 6 (Receipts head estimates) should also be checked and corrected where necessary as prescribed vide office order No. Bt.F./2/60-61/ 118 dated 29.3.1961.
- (d) The estimates after necessary correction in the actuals should be returned immediately to the Budget section so that comments, if any, be communicated by the latter section to the Finance Department within a week of the receipts of the estimates in this section.

Encl:Budget Estimates

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Accounts Officer,
Budget Section

Certified that the Budget Estimates have been duly checked as required. The figures of actuals have also been checked and corrected where necessary as desired in sub-para (d) above.

Accounts Officer,
Budget Section

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Accounts Officer,
CA Section.

MANUAL OF BUDGET SECTION

Sl.No.	Name of Chapter	Page No.	Additions/deletions/changes made by the IPAI
			Preface to fifth edition has been written and added to the Manual.
		-	Table of contents has been prepared according to new requirement.
1)	Chapter-I General	1.1 (ii) (f)	This is a new sub-para. It has been added to make Para 1.1 (ii) more comprehensive. This addition has been made on the authority of CAG letter dated 26.2.1999.
		1.3.2	Appendix-I has been revised.
2)	Chapter-2 Preparation of estimates of Union Government	2.1.1	Correction has been made in the head of account relating to Loans and Advances from the Central Govt. to the State Government.
3)	Chapter-3 Processing of estimates of State Government.	-	Some minor corrections have been made in this Chapter.
4)	Chapter-4 Scrutiny of budget grants in Accounts Office.		Some minor corrections have been made in this Chapter.
	Appendices		Existing Appendix-V & VI have been deleted as there were no such paras in the Manual in which the same have been shown as referred to. In the existing Appendix-VIII, Corrections have been made where necessary and this Appendix has been renumbered as Appendix-VI.