Government Budget Structure

FINANCE ACCOUNTS & CLASSIFICATION OF GOVERNMENT ACCOUNTS

Finance Accounts Overview

Overview of State Finance Accounts

- Presents receipts and outgoings of the Government for the year.
- Discloses results of Revenue and Capital Accounts.
- Tracks Public Debt, liabilities, and State assets.
- Includes **Appropriation Accounts** to compare actual expenditure against Legislative Grants

Structure of Accounts (The Three Parts)

Classification of Government Funds

- **Part I: Consolidated Fund:** All revenues, loans raised, and repayments.
- **Part II: Contingency Fund:** Emergency fund for unforeseen needs
- **Part III: Public Account:** Government acts as a banker/trustee (e.g., GPF, Reserve Funds)

Consolidated Fund Details

Receipts and Expenditure

- **Revenue Receipts:** Tax, Non-Tax, and Grants-in-aid.
- **Capital Receipts:** Loans and recoveries.
- **Charged Expenditure:** Salaries of Constitutional Authorities; not subject to vote.
- **Voted Expenditure:** Requires approval by the Legislature.

Six-Tier Classification System

How Your Budget is Organized

- **Major Heads:** Functions
- **Sub-Major:** Sub-functions Programmes
- **Minor Heads:** Specific Programmes
- **Sub Heads:** Schemes
- **Detailed Heads:** Sub-schemes
- **Object Heads:** The final purpose (Unit)

E.g. 2014 00 102 05 00 01 01

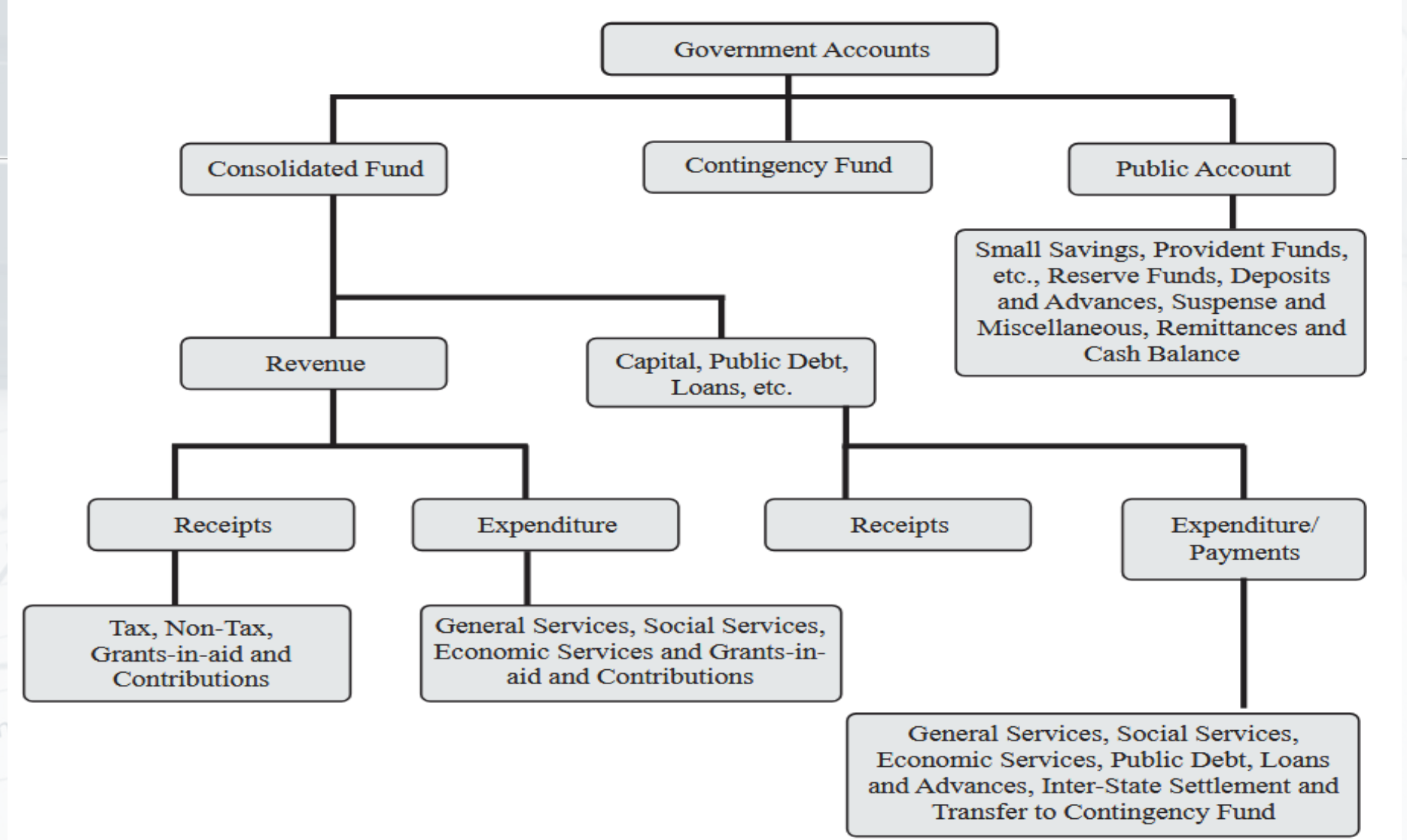
Budget Coding Reference

Key Account Codes

- **0005–1606:** Revenue Receipts.
- **2011–3606:** Revenue Expenditure.
- **4016–7810:** Capital Expenditure.
- **8001–8999:** Public Account transaction

Example:

Revenue Receipt of Police	**:**	**0055**
Add 2000	**:**	**2000**
Revenue Expenditure Head	**:**	**2055**
Add 2000	**:**	**2000**
Capital Expenditure Head	**:**	**4055**
Add 2000	**:**	**2000**
Loan Head	**:**	**6055**


Government Accounts
Consolidated Fund
Contingency Fund
Public Account
Small Savings, Provident Funds, etc., Reserve Funds, Deposits and Advances, Suspense and Miscellaneous, Remittances and Cash Balance
Revenue
Capital, Public Debt, Loans, etc.
Receipts
Expenditure
Receipts
Expenditure/ Payments
Tax, Non-Tax, Grants-in-aid and Contributions
General Services, Social Services, Economic Services and Grants-in-aid and Contributions
General Services, Social Services, Economic Services, Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund

Governance Goals

Conclusion & Objectives

- **Transparency:** Open disclosure of all financial results.
- **Accountability:** Ensuring funds are spent as per Legislative intent.
- **Efficiency:** Clear separation of funds for better governance.

How to make demand in Main / Supplementary Budget?

Any Question?

Thank You!