

**Government of India
Ministry of Finance
Department of Expenditure**

**RAJYA SABHA
UNSTARRED QUESTION NO 1318
TO BE ANSWERED ON TUESDAY, 1st AUGUST, 2023**

NON COMPLIANCE TO IGAS

1318. SHRI KANAKAMEDALA RAVINDRA KUMAR

Will the Minister of Finance be pleased to state:

- (a) whether Government has taken note of the CAG's remarks in one of its report that State Government of Andhra Pradesh in not complying with Indian Government Accounting Standards (IGAS) and there are many deficiencies in its accounting procedure;**
- (b) if so, details thereof ;**
- (c) whether Government has issued instructions to comply with the Indian Government Accounting Standards (IGAS) by the State Government of Andhra Pradesh ;**
- (d) if so, details thereof; and**
- (e) if not, reasons therefor?**

ANSWER

**MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI PANKAJ CHAUDHARY)**

(a) & (b):

In terms of Article 151 of the Constitution, the reports of the Comptroller and Auditor General of India relating to account of a State are laid before the legislature of the State.

(c) to (e): In exercise of the powers conferred by article 150 of the Constitution, the President of India, on the advice of the Comptroller and Auditor General of India has notified following Indian Government Accounting Standards applicable for Union Government, State Government and UT Government (with legislature):

IGAS Number and subject matter	Notification number and date
IGAS-1(Guarantees)	S.O.2979(E) dated 20th December, 2010
IGAS-2(Accounting and Classification of Grants- in- Aid)	S.O.1113(E) dated 19th May, 2011
IGAS-3(Loan and Advances)	S.O.268(E) dated 13th February,2012
IGAS-4(Prior Period Adjustments)	S.O.1033(E) dated 2nd March, 2023
