

## **Constitution of India Art 202 - Annual financial statement**

**(1) The Governor shall in respect of every financial year cause to be laid before the House or Houses of the Legislature of the State a statement of the estimated receipts and expenditure of the State for that year, in this Part referred to as the “annual financial statement”.**

**(2) The estimates of expenditure embodied in the annual financial statement shall show separately—**

**(a) the sums required to meet expenditure described by this Constitution as expenditure charged upon the Consolidated Fund of the State; and**

**(b) the sums required to meet other expenditure proposed to be made from the Consolidated Fund of the State,  
and shall distinguish expenditure on revenue account from other expenditure.**

**(3) The following expenditure shall be expenditure charged on the Consolidated Fund of each State—**

**(a) the emoluments and allowances of the Governor and other expenditure relating to his office;**

**(b) the salaries and allowances of the Speaker and the Deputy Speaker of the Legislative Assembly and, in the case of a State having a Legislative Council, also of the Chairman and the Deputy Chairman of the Legislative Council;**

**(c) debt charges for which the State is liable including interest, sinking fund charges and redemption charges, and**

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**other expenditure relating to the raising of loans and the service and redemption of debt;**

**(d) expenditure in respect of the salaries and allowances of Judges of any High Court;**

**(e) any sums required to satisfy any judgment, decree or award of any court or arbitral tribunal;**

**(f) any other expenditure declared by this Constitution, or by the Legislature of the State by law, to be so charged.**

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