

MOST IMMEDIATE

No. G-25020/1/2009/3,4 & 11/ MF-CGA/FA/TS/815

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF EXPENDITURE
CONTROLLER GENERAL OF ACCOUNTS
4 TH FLOOR, LOK NAYAK BHAVAN,
KHAN MARKET, NEW DELHI- 110 003.**

Dated: 22 January, 2008

OFFICE MEMORANDUM

Subject:- Preparation of Statements No. 3,4 and 11 of Finance Accounts for 2008-2009.

The detailed instructions for the preparation of Statements No. 3,4 and 11 of Finance Accounts for 2008-2009 and the formats in which information is to be furnished are enclosed.

2. All CCAs/CAs/Dy.CAs and also Accountants General rendering accounts of Union Territories are requested to furnish material by the due dates indicated below:

Statement No.4	11.05.2009
Statement No.3	01.06.2009
Statement No.11	01.06.2009

3. **Two copies of each Statement may be sent simultaneously to the accredited Audit Officer. One copy of Statement No. 4 may also be sent to Dy. Director (Budget), Ministry of Finance, North Block, New Delhi** for inclusion in the Budget Documents / Demand for Grants.
4. It has been observed in the past that statements received in this office very often do not contain complete information and are received in piecemeal manner. The consolidated statement prepared by this office on the basis of incomplete information not only attracts adverse comments of Audit but also delays finalisation and clearance of our statements from Audit. Hence, it may be ensured that complete information in respect of all units functioning under the Ministry/Department is furnished to this office in one lot by due dates indicated above. **A NIL report may invariably be sent if there is no information to be furnished.**
5. The Statements have to be prepared strictly in accordance with enclosed instructions.
6. **A checklist for submission of material for statements no. 3 , 4 & 11 is enclosed. This may be signed by the Sr. Accounts Officer, Principal Accounts Office and countersigned by the Head of the Accounting organisation (CCA, CA etc.) and forwarded to this office alongwith the statements.**
7. As the exercise of finalisation of Finance Accounts is strictly a time bound process, it may be ensured that dates prescribed for submission of these statements are strictly adhered to.

Hindi version will follow.

Encl: As above

(Arun Sharma)
Asst. Controller General of Accounts

To

1. All CCAs/CAs/Dy.CA s.

2. The Dy. Accountant General, O/o the Pr. Accountant General (A&E), U.T. Chandigarh, 17- Bays Building, Sector 17, Chandigarh – 160017.
3. The Accountant General, Gujarat, Ahmedabad 380 001.
4. The Controller General of Defence Accounts (Defence), West Block 5, R.K. Puram , New Delhi – 110066.
5. The Controller General of Defence Accounts (Civil), West Block 5, R.K. Puram , New Delhi – 110066.
6. The Secretary, Ministry of Railways, Rail Bhawan, New Delhi.
7. The Director (PA-II), Dak Bhawan, Sardar Patel Chowk, Parliament Street, New Delhi.
8. The Director General, Department of Telecommunications, Sanchar Bhawan, New Delhi.
9. The Director of Accounts & Budget, O/o the Chief P.A.O., Andaman & Nicobar Admn. , Port Blair – 744 101.
10. The Director of Accounts, U.T. Daman & Diu, Daman.
11. The Pay & Accounts Office, Lakshadweep, Kavaratti - 682 555.
12. AG (Audit) Delhi, I.P. Estate, New Delhi, for furnishing the consolidated information in respect of the entire Audit Department.
13. The PAO, President Secretariat, Rashtrapati Bhawan, New Delhi.
14. The PAO, Rajya Sabha, Parliamentary House Annexe, New Delhi.
15. The PAO, Lok Sabha, Parliamentary House Annexe, New Delhi.
16. The PAO, Election Commission, Nirvachan Sadan, Ashoka Road, New Delhi.

Copy to:-

1. The Comptroller and Auditor General of India, Bahadur Shah Zafar Marg, New Delhi.
2. The Principal Director of Audit-I, Central Revenues, AGCR Building, New Delhi.
3. The Principal Director of Audit, Economic & Service Ministries, AGCR Building, New Delhi.
4. The Principal Director of Audit, Scientific Departments, AGCR Building, New Delhi.
5. Director General of Audit Central Revenue, Finance Account Section, AGCR Building, New Delhi.
6. The Director General of Audit, Defence Services, L-II Block , Brassey Avenue, New Delhi-1.
7. Director General of Audit, P & T , Shamnath Marg, Civil Lines, Delhi –110054.
8. Director General of Audit, Railways, Room No. 564 – G , Rail Bhavan, New Delhi 110001
9. Dy. CGA (Systems Group), O/o CGA, New Delhi for placement of this circular at Web site.
10. The Manager, R.B.I., Central Accounts Section, Nagpur.
11. Accounts Officer, Government Link Cell, Ist Floor, N.S. Building, Opp. VCA Grounds, Civil Lines, Nagpur – 440001

DETAILED INSTRUCTIONS FOR PREPARATION OF STATEMENTS NO:- 3, 4 & 11

STATEMENT NO.3:-

1. Information for compilation of paras 4, 5(a), 5(b) and 5(c) of Statement No.3 may be furnished in **lakhs of rupees** as per proforma enclosed.
2. It may please be ensured that in paragraph 4, the “earliest period to which the loans relate” and in paragraphs 5 (a) and 5 (c) the “earliest period to which the arrears relate” are not changed without a valid reason. In case this becomes necessary, proper explanation may be furnished to avoid comments from Audit. The total of paras 4, 5(a) and 5(c) should invariably be struck.
3. It has been seen from information furnished in the past that in para 4, the terms and conditions of loans given to Government owned companies/ corporations, non-Government institutions, local funds, etc. have not been finalised for many years. **The reasons for non-finalisation of terms and conditions in this regard may please be furnished. The non-finalisation of the terms & conditions in this regard has been brought to the notice of P.A.C. through C&AG’s report. As such, special attention should be given by the CCAs/CAs in such cases.**

STATEMENT NO.4:-

The Pr. Accounts Offices are required to maintain “Register of Guarantees Invoked” in accordance with the instructions contained in paras 10.10 of Civil Accounts Manual. This may be produced to Audit while conducting local audit of the material pertaining to Finance Accounts. Further, the “Guarantees Registers” which are required to be maintained by IFA Branch of the Ministry may be obtained from that Branch and produced to Audit, if demanded.

1. The data/ information for the preparation of Statement No. 4 may please be furnished in crore of rupees upto two decimal points and as per categories and columns detailed in the enclosed proforma i.e. information may be furnished Ministry/ Department – wise without the names of beneficiary companies/ corporations/ Port trusts, etc.
2. It may be ensured that the information of guarantees furnished to this office for inclusion in the Union Government Finance Accounts agrees with the figure furnished by your Ministry/ Department to the Budget Division of Ministry of Finance for inclusion in the Budget Documents / Demand for Grants.
3. While converting the amount of external guarantees in Indian Rupees the exchange rate prevalent on 31-3-2009 may please be adopted and figures furnished accordingly.
4. The Number of Guarantees should be noted within bracket under each column except for column 9, 10 & 11.
5. **While furnishing the figures for the year 2008-2009, it should be ensured that the Number of Guarantees and Outstanding amount of Guarantees at the beginning of the year (col. 3) are equal to the Number of Guarantees and Outstanding amount of Guarantees at the end of the previous year (i.e. 31-3-2008) as shown in column No. 8 of the statement for 2007-08 furnished by your office.**
6. Any guarantees added during the year should be depicted in column 4 of the statement. It should be added to the outstanding guarantees at the beginning of the year (col. 3) and shown in col. 2 of the statement for ‘ Maximum amount guaranteed during the year’.

7. Guarantees outstanding at the end of the year (col. 8) should be the total of maximum amount guaranteed during the year (col. 2) less deletion (other than invoked) during the year (col. 5) less guarantee discharged which were invoked during the year (col. 6).
8. A brief explanatory note should be provided separately for the guarantee invoked during the year in the covering note/inserting a footnote at the relevant page of the statement.
9. Guarantee Commission or Fee Received (col. 10) should not be more than Guarantee Commission or Fee Receivable (col. 9). Any other information should also be noted in col. 11 of the format. The Guarantee Commission or Fee Receivable (col. 9) for the year 2008-09 should be in comparison to the Guarantee Commission or Fee Receivable (col. 9) furnished during 2007-08.
10. **Necessary correspondence may be made in advance with the Ministry/ Department to obtain the information on guarantees so that the statement could be submitted to this office by the due date.**

STATEMENT NO.11:-

The Pr. Accounts Offices are required to maintain “Register of Investments” in accordance with the instructions contained in para 10.11 of Civil Accounts Manual. These may be produced to Audit while conducting local audit of the material pertaining to Finance Accounts.

1. The statement should be furnished strictly in the proforma enclosed.
2. All the investments made during 2008-2009 should invariably be shown in the statement giving reference to Major Head, Minor Head and also the Grant No.
3. A certificate to the effect that all the investments shown during 2008-2009 have been reconciled with those appearing in Appropriation Accounts may be furnished alongwith the statement. This certificate should be given after due verification. It has been seen in the past that some investments were not included in the statement which were subsequently taken up for inclusion through correspondence. Material for the statement should be sent only after ensuring that complete information is included therein.
4. Number of shares and face value of shares (col. 5 and 6) are to be recorded and in cases where the amount of investment does not tally with the value of total shares the reasons for the difference may be indicated in the statement. All disinvestments of shares should be reflected in the relevant columns duly indicating the fact in a footnote. Similarly, if loans are converted into equity these should be suitably indicated in a footnote.
5. The reasons for non-declaration of dividend may be intimated. If the concern has been incurring losses, the cumulative loss to the end of 31.3.2009 may be intimated. **During past, it has been noticed that complete information of cumulative loss/amount of dividend declared is not furnished. It is, therefore, impressed upon that necessary correspondence may be made in advance with the PSU, Societies etc. so that full particulars are furnished while submitting the statement to this office by the due date.**
6. Percentage of Government’s investment to the total paid up capital (col.8) and information in column 9 regarding amount of dividend/ interest etc., should invariably be indicated. In case Col.9 is nil, the reason for the same may be indicated in the statement.
7. The location of the companies/ corporations may invariably be shown.

8. The name of the companies/corporations should be shown in full and not in abbreviations.
9. **Information about operative units and projects under construction is to be shown separately.**
10. In case of Government Departments subsequently converted into companies/ corporations, your attention is invited to Para 5.15.2 of Civil Accounts Manual. It has been laid down therein that the progressive expenditure under various capital expenditure heads pertaining to such Departmental undertaking incurred prior to conversion needs to be reclassified under the appropriate heads in the light of the change in the status of the Undertaking. Also, it may be ensured that the capital expenditure incurred prior to conversion is included in the accounts of investments of the company/corporation.
11. Figures relating to Companies /Corporations should invariably match with those depicted in their annual accounts.
12. All disinvestment of shares should be reflected in the relevant column duly indicating the fact in a footnote. Capital Head in which the effect of disinvestment is to be given in Statement No.10 of Finance Account may also be indicated in the remarks column. It may be ensured that the effect of disinvestment is actually given in relevant Capital Head of account in Statement No.10.
13. If loans are converted into equity these should be indicated in a footnote. The relevant Loan and Capital Major, Minor Heads of account may be indicated in remarks column. It may be ensured that effect of conversion are actually given in Statement No.10 & 13.
14. In the statement the Investments/disinvestment/conversion of loan into equity during the year be shown distinctly.

CHECK LIST FOR SUBMISSION OF STATEMENT NO. 3, 4 & 11.

- (1) Two copies of material for statement no. 3,4 & 11 are enclosed.
- (2) **Detailed instructions for the preparation of Statements No. 3,4 and 11** contained in this O.M. No. G-25020/1/2009/3,4&11/MF-CGA/FA/TS/815 dated 22th January, 2009 has been strictly followed in preparing statements 3,4 & 11.

STATEMENT NO. 3

- (i) Amounts have been furnished in lakhs of rupees with two decimals.
- (ii) Total loans outstanding as on 31.3.2009 is not less than principal amount of arrears as on 31.3.2009.
- (iii) Reasons for showing less amount of arrears in principal and interest as compared to previous year have been furnished.
- (iv) The earliest period to which the loans relate in para 4 and the earliest period to which this arrears relate in para 5(a) & para 5(c) have been verified from previous year statement. If the period is changed, reasons for same is furnished in the forwarding letter/ foot note of the statement.

STATEMENT NO. 4

- (i) Amounts have been furnished in crore of rupees with two decimals.
- (ii) The number of guarantees are noted within brackets under each column.
- (iii) The amount is furnished in Indian rupees and any amount in foreign currencies has been converted into Indian rupees at the exchange rate prevalent on 31.3.2009.
- (iv) **The Number of Guarantees and Outstanding amount of Guarantees at the beginning of the year (col. 3) are equal to the Number of Guarantees and Outstanding amount of Guarantees at the end of the previous year i.e. 31-3-2008, as shown in column 8 of the statement for 2007-08.**
- (v) Guarantee Commission or Fee Received (col. 10) is not more than Guarantee Commission or Fee Receivable (col. 9). While furnishing the figure for Guarantee Commission or Fee Receivable (col. 9), the outstanding for the previous year (i.e. 2007-08) should also be taken into account.

STATEMENT NO. 11

- (i) Amount in column in 7 & 9 have been furnished in thousands of rupees .
- (ii) **Total dividend shown against the companies tally with the dividend shown in SCT.**
- (iii) **Investments during the year tally with the amount booked in SCT as well as in the material for statement No.10.**
- (iv) The reason for "NIL" dividend has been furnished and if the companies/societies are incurring loss, the cumulative loss up to March,2008 has been furnished.
- (v) A certificate to the effect that investment made during 2008-2009 as furnished in statement No. 11 have been reconciled with the figures appearing in App. A/C.

(Signature)
Sr. Accounts Officer
Pr. Accounts Office

Counter signature
Chief / Controller of Accounts

Statement No. 3

Para 4.

The terms and conditions of the following loans to Government owned companies/ corporations, non-Government institutions, local funds etc. have not been settled.

(In lakhs of rupees)

Name of the concern to which loan was paid	Number of loans	Total amount of loans	Earliest period to which the loans relate.
1	2	3	4
Total			

Para 5(a).

Details of loans and advances other than rehabilitation loans to State Governments and Union Territory Governments in which recovery of principal and interest remained in arrears alongwith total loans outstanding at the end of 2008-2009 are shown below:-

(In lakhs of rupees)

Name of the State/ Union Territory Government	Amount of arrears as on 31st March,2009.		Earliest period to which arrears relate	Total loans outstanding as on 31.3.2009
	Principal	Interest		
1	2	3	4	5
Total				

Statement No. 4

Guarantees given by Government.

(Amounts in Statement No.4 should be in crore of rupees.)

I. (i) Guarantees given to the Reserve Bank of India, other Banks, Industrial financial institutions viz., Industrial Finance Corporation of India, Industrial Development Bank of India, Life Insurance Corporation of India, Unit Trust of India, etc., for repayment of principal and payment of interest, cash credit facility, financing seasonal agricultural operations and for providing working capital in respect of companies, corporations, co-operative societies and co-operative banks:-

(In crore of rupees)

Ministry/ Department	Maximum Amount Guaranteed during the year (col. 3 + col. 4)	Outstanding at the beginning of the year (i.e. as on 1-4-2008)	Addition during the year	Deletion (other than invoked) during the year
1	2	3	4	5
TOTAL				

Invoked during the year		Outstanding at the end of the year (i.e. as on 31-3-2009) (col. 2 – col. 5 – col. 6)	Guarantee Commission or Fee		Other material details
Discharged	Not Discharged		Receivable	Received	
6	7	8	9	10	11

[Note :- The Number of Guarantees should be noted within bracket under each column.]

(ii) Guarantees given for repayment of share capital, payment of minimum annual dividend and repayment of bonds/ loans, debentures issued/ raised by statutory corporations and financial institutions:-

(In crore of rupees)

Ministry/ Department	Maximum Amount Guaranteed during the year (col. 3 + col. 4)	Outstanding at the beginning of the year (i.e. as on 1-4-2008)	Addition during the year	Deletion (other than invoked) during the year
1	2	3	4	5
TOTAL				

Invoked during the year		Outstanding at the end of the year (i.e. as on 31-3-2009) (col. 2 – col. 5 – col. 6)	Guarantee Commission or Fee		Other material details
Discharged	Not Discharged		Receivable	Received	
6	7	8	9	10	11

[Note :- The Number of Guarantees should be noted within bracket under each column.]

(iii) Guarantees given in pursuance of agreements entered into by the Government of India with international financial institutions, foreign lending agencies, foreign Governments, contractors, consultants, etc., towards repayment of principal, payment of interest/ commitment charges on loans, etc., by them and payment against agreements for supplies of material and equipment on credit basis to companies, corporations/ Port Trusts, etc:-

(In crore of rupees)

Ministry/ Department	Maximum Amount Guaranteed during the year (col. 3 + col. 4)	Outstanding at the beginning of the year (i.e. as on 1-4-2008)	Addition during the year	Deletion (other than invoked) during the year
1	2	3	4	5
TOTAL				

Invoked during the year		Outstanding at the end of the year (i.e. as on 31-3-2009) (col. 2 – col. 5 – col. 6)	Guarantee Commission or Fee		Other material details
Discharged	Not Discharged		Receivable	Received	
6	7	8	9	10	11

[Note :- The Number of Guarantees should be noted within bracket under each column.]

(iv) Counter - Guarantees to banks in consideration of the banks having issued letters of authority to foreign suppliers for supplies/ services made/rendered by them on credit basis, in favour of the companies/ corporations: -

(In crore of rupees)

Ministry/ Department	Maximum Amount Guaranteed during the year (col. 3 + col. 4)	Outstanding at the beginning of the year (i.e. as on 1-4-2008)	Addition during the year	Deletion (other than invoked) during the year
1	2	3	4	5
TOTAL				

Invoked during the year		Outstanding at the end of the year (i.e. as on 31-3-2009) (col. 2 – col. 5 – col. 6)	Guarantee Commission or Fee		Other material details
Discharged	Not Discharged		Receivable	Received	
6	7	8	9	10	11

[Note :- The Number of Guarantees should be noted within bracket under each column.]

(v) Guarantees given to Railways/ State Electricity Boards for due and punctual payment of dues/ freight charges by companies/ corporations: -

(In crore of rupees)

Ministry/ Department	Maximum Amount Guaranteed during the year (col. 3 + col. 4)	Outstanding at the beginning of the year (i.e. as on 1-4-2008)	Addition during the year	Deletion (other than invoked) during the year
1	2	3	4	5
TOTAL				

Invoked during the year		Outstanding at the end of the year (i.e. as on 31-3-2009) (col. 2 – col. 5 – col. 6)	Guarantee Commission or Fee		Other material details
Discharged	Not Discharged		Receivable	Received	
6	7	8	9	10	11

[Note :- The Number of Guarantees should be noted within bracket under each column.]

(vi) Performance guarantees given for fulfillment of contracts/ projects awarded to Indian companies in foreign countries: -

(In crore of rupees)

Ministry/ Department	Maximum Amount Guaranteed during the year (col. 3 + col. 4)	Outstanding at the beginning of the year (i.e. as on 1-4-2008)	Addition during the year	Deletion (other than invoked) during the year
1	2	3	4	5
TOTAL				

Invoked during the year		Outstanding at the end of the year (i.e. as on 31-3-2009) (col. 2 – col. 5 – col. 6)	Guarantee Commission or Fee		Other material details
Discharged	Not Discharged		Receivable	Received	
6	7	8	9	10	11

[Note :- The Number of Guarantees should be noted within bracket under each column.]

(vii) Performance guarantees given for fulfillment of contracts/ projects awarded to foreign companies in foreign countries :-

(In crore of rupees)

Ministry/ Department	Maximum Amount Guaranteed during the year (col. 3 + col. 4)	Outstanding at the beginning of the year (i.e. as on 1-4-2008)	Addition during the year	Deletion (other than invoked) during the year
1	2	3	4	5
TOTAL				

Invoked during the year		Outstanding at the end of the year (i.e. as on 31-3-2009) (col. 2 – col. 5 – col. 6)	Guarantee Commission or Fee		Other material details
Discharged	Not Discharged		Receivable	Received	
6	7	8	9	10	11

[Note :- The Number of Guarantees should be noted within bracket under each column.]

Statement No.11

Statement showing the investments of the Union Government in Statutory Corporations, Government Companies, other Joint Stock Companies, Co-operative Banks and Societies, etc. upto end of 2008-2009.

Sl. No.	Name of Concern	Years of investment	Details of investment			Total amount invested upto end of 2008-09. (In thousands of rupees)	Percentage of Government's investment to the total paid up capital	Amount of the dividend / interest received and credited to Govt. during the year (In thousands of rupees)	Remarks
			Type of shares	Number	Face value of each share(Rs)				
1	2	3	4	5	6	7	8	9	10

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GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF EXPENDITURE
CONTROLLER GENERAL OF ACCOUNTS
4 TH FLOOR, LOK NAYAK BHAVAN,
KHAN MARKET, NEW DELHI- 110 003.

Dated: 4th April, 2007

CORRIGENDUM

Subject:- Preparation of Statements No. 3,4 and 11 of Finance Accounts for 2006-2007.

Reference may please be made to this office OM No. G-25020/1/2007/3,4 & 11/ MF-CGA/FA/TS/90 dated 28th February, 2007 on the subject cited above in which the due date for furnishing the material for Statement No.3 and Statement No.11 was stated as 23.07.2006. **The date is now advanced to 05.06.2007 as directed by Controller General of Accounts.**

Therefore, the due date of submission of material for Statement No.3 and Statement No.11 may be read as **05.06.2007** wherever it appears in this office OM dated 28.02.2007. All the other information in the OM remain unchanged including the due date of submission of material for Statement no.4 which has been stated as 18.05.2007.

As the exercise of finalisation of Finance Accounts is strictly a time bound process, it may be ensured that the revise dates prescribed for submission of these statements are strictly adhered to.

(Arun Sharma)

Asst. Controller General of Accounts

To

1. All CCAs/CAs/Dy.CA s.
17. The Dy. Accountant General, O/o the Pr. Accountant General (A&E), U.T. Chandigarh, 17- Bays Building, Sector 17, Chandigarh – 160017.
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15. The Principal Director of Audit, Scientific Departments, AGCR Building, New Delhi.

16. Director General of Audit Central Revenue, Finance Account Section, AGCR Building, New Delhi.
17. The Director General of Audit, Defence Services, L-II Block , Brassey Avenue, New Delhi-1.
18. Director General of Audit, P & T , Shamnath Marg, Civil Lines, Delhi –110054.
19. Director General of Audit, Railways, Room No. 564 – G , Rail Bhavan, New Delhi 110001
20. Dy. CGA (Systems Group), O/o CGA, New Delhi for placement of this circular at Web site.
21. The Manager, R.B.I., Central Accounts Section, Nagpur.
22. Accounts Officer, Government Link Cell, Ist Floor, N.S. Building, Opp. VCA Grounds, Civil Lines, Nagpur – 440001