

OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS, ULAN BATAR ROAD, PALAM, DELHI CANTT-110010 Tele:011-25665548,25665583/84,25665736/37Tel:JtCGDA(A&B)Tel-25665614, Fax-011-25674786,25674819

Important Circular No.107 of 04/14

No. A/III/11383/Accounts/2013-14

Dated 22 -04-2014

To

All the Pr.CsDA/CsDA including AO (DAD) MoD (Civil), & ZO(DPD) Chennai

Sub:- Submission of information in accordance with Indian Government Accounting Standard (IGAS)-3 on Loans and Advances made by Government for Union Government Finance Accounts 2013-14.

A copy of Controller General of Accounts , Government of India, Ministry of Finance(Department of Expenditure), New Delhi O.M. No.G-25018/1/2013-14/MF-CGA/FA/OM-IGAS2 &3/1215 dated 29th March may be down-loaded from CGDA website i.e. www.cgda.nic.in for information and necessary action please.

In the above mentioned circular, Controller General of Accounts, Ministry of Finance (Department of Expenditure.), New Delhi has desired that Indian Government Accounting Standard (IGAS)-3 on Loans and Advances made by Government for Union Government Finance Accounts for the year 2013-14 may be furnished so as to reach them positively by 6-6-2014. The above statements for the year 2013-14 may be furnished to this HQrs latest by 28th May, 2014 positively in the format along with check list prescribed by the Controller General of Accounts, Ministry of Finance, (Department of Expenditure) (copy enclosed) for submission of material as per IGAS-3 vide O.M. cited above with the requisite certificate regarding reconciliation of amount shown therein with compiled actual.



Nil report is also required.

3. It has been our experience that the reports are sometimes delayed by some of the Pr.CsDA/CsDA on the grounds that information is awaited from the sub-offices. This may result in delayed submission of consolidated report to the Controller General of Accounts, Ministry of Finance (Department of Expenditure). Therefore, timely rendition of report needs no emphasis. With a view to ensuring that a consolidated report is furnished to

this HQrs. on the prescribed dates, suitable instructions may kindly be issued to sub-offices under your organization telegraphically/through FAX, well in advance. In case any delay is anticipated, the requisite information may be collected from the concerned authorities by personal liaison.

It is, therefore, requested that IGAS-3 duly completed in all respects alongwith prescribed Check List may be sent to this HQrs on the Proforma prescribed by the Controller General of Accounts on due dates, as indicated above, to enable this office to forward the consolidated report to the Controller General of Accounts, Ministry of Finance (Department of Expenditure), New Delhi.

Please acknowledge receipt.

Encl. As stated

(Maushumi Rudra) Jt. CGDA(A&B)

N.O.O.

1. Accounts I/Budget-1/Audit Coord (Local)

Copy of CGA OM may be downloaded from CGDA website for information and necessary action.

2. EDP Centre Local

for uploading the same in the CGDA web-site along-with a copy of Controller General of Accounts, Ministry of Finance (Department of Expenditure), New Delhi O.M No. cited above dt 29th March, 2014.

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No. G-25018/1/2013-14/MF-CGA/FA/OM-IGAS-2 & 3//2/5

GOVERNMENT OF INDIA MINISTRY OF FINANCE, DEPARTMENT OF EXPENDITURE OFFICE OF THE CONTROLLER GENERAL OF ACCOUNTS 4TH FLOOR, LOK NAYAK BHAVAN, KHAN MARKET, NE\ / DELHI- 110003

Dated 29 March, 2013

OFFICE MEMORANDUM

Subject: - Submission of information in accordance with Indian Government Accounting Standard (IGAS) 2 on Accounting and Classification of Grants-in-aid and 3 on Loans and Advances made by Governments for Union Government Finance Accounts 2013-14

Ministry of Finance has notified the Indian Government Accounting Standards, (IGAS) 2 - "Accounting and Classification of Grants-in-aid" vide Notification No. S.O. 1113(E) dated 19.05.2011. The standard prescribes principles of accounting and classification of Grants-in-aid in the Financial Statements of Government. It stipulates that henceforth, all grants-in aid shall be distinguished by appropriate sub-classification i.e. grants paid for operating expenditure and grants paid for creation of capital assets and shall be disclosed in the Financial Statements of Government as the details of total funds released as Grant-in-aid and funds allocated for creation of capital assets by the grantee during the financial year.

- 2. Further, Ministry of Finance has notified the Indian Government Accounting Standard (IGAS) 3 on Loans and Advances made by Union Government vide Notification No. S.O. 268(E) dated 13.02.2012. The objective of the Standard is to lay down the norms for Recognition, Measurement, Valuation and Reporting in respect of Loans and Advances made by the Union and the State Governments in their respective Financial Statements to ensure complete, accurate and uniform accounting practices, and to ensure adequate disclosure on Loans and Advances made by the Governments consistent with best international practices.
- 3. Aforementioned two standards envisage the preparation of following statements:
 - i. Appendix to Statement No. 9 Disclosure Statement: Accounting and Classification of Grants-in-aid (in accordance with IGAS-2)
 - ii. Statement no. 3: Summary statement of Loans and Advances made by the Union Government (in accordance with IGAS-3) and
- Statement no. 15: Detailed Statement of Loans and Advances made by the Union Government (in accordance with IGAS-3).

Detailed instructions and guidelines for the preparation of the above are appended herewith as Annexure-1 to Annexure-3.

4. All the CCAs/CAs/Dy. CAs and also the Accountants Generals rendering accounts of Union Territories are requested to submit these statements by **06.06.2014.**

Hindi version will follow.

(Alok Kumar Verma)

Deputy Controller General of Accounts

Tele: 24651562

Encl: As above

To

- 1. All Pr. CCAs/CCAs/CAs/Dy.CA s. of Civil Ministries under Government of India.
- 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), Ulan Batar Road, Palam, Delhi Cant-110010
- 5. The Controller General of Defence Accounts (Civil), Ulan Batar Road, Palam, Delhi Cant-110010.
- 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.
- The Director of Accounts & Budget, O/o the Chief P.A.O., Andaman & Nicobar Admn., Port Blair - 744101.
- 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. Dy. CGA (ITD), O/o CGA, New Delhi for placement of this circular on the Web site.
- 2. The Manager, R.B.I., Central Accounts Section, Nagpur.
- The Accounts Officer, Government Link Cell, 1st Floor, N.S. Building, Opp. VCA Grounds, Civil Lines, Nagpur – 440001

INSTRUCTIONS FOR PREPARATION OF DISCLOSURE TO STATEMENT NO. 9 - AS PER IGAS - 2

- 1. Complete information for all grantee categories is to be furnished as per Proforma 1(a) and 1(b). If there is no information to be furnished, a NIL report may invariably be sent. The statement is to be signed by the CCA/CA (only independent charge).
- 2. Under PFMS (formerly CPSMS) Grants-in-aid under Plan funds are already being captured along with Grantee category. Grantee category available in PFMS corresponds with the category in IGAS-2. The mapping between two is as under:

Name/Category of the Grantee as per IGAS-2	Corresponding Mapping as per CPSMS
State Government	State Government
UT Governments	
Urban Local Bodies	Local Bodies
Panchayati raj Institutions	
Public Sector Undertakings	State Govt. PSUs and Central Govt. PSUs
Non-Governmental Organizations(NGOs)	Registered Societies (NGOS)
Autonomous Bodies	Registered Societies (Govt. Autonomous bodies)
Cooperative Societies and Cooperative Institutions	Trusts
Statutory Bodies and Development authorities	Statutory Bodies
others	Central Govt., Private Sector Companies, Individuals, International Organization, State Govt. Institution and state Govt. DDO(name of entities)

- 3. Information may be furnished in lakh of Rupees with complete detailed classification.
- 4. Grants released under all major heads including functional major heads may be accounted for while furnishing the requisite information. The IGAS-2 statement should be prepared on the gross basis.
- 5. Information for 'grants-in-aid in kind' must be accounted for as per Performa 1(b). During the year 2012-13 some of the ministries/departments furnished same set of figures for both 'total funds released as grants-in-aid' and 'value of grants –in-aid released in kind' whereas some of them did not furnish statement for 'value of grants –in-aid released in kind' at all.
- 6. Information furnished must be consistent with bookings made in the SCT. Information furnished must also be cross checked with controller wise/grant wise bookings of Grants-in-aid made through e-Lekha up to object head level (object head 31, 35 & 36). There must not be any difference between the

information furnished, bookings of Grants-in aid in the SCT and grant-wise object head-wise bookings of Grant-in aid in e-Lekha.

7. The statement of Grants-in-aid provided in PFMS should be reconciled with e-lekha using above mapping. Differences between e-Lekha and PFMS, if any, may be analysed and reasons should be furnished along with IGAS-2 statement.

Identification of difference between e-Lekha and PFMS figures: e-Lekha releases of grants shows net grants released during the year taking into account 'Deduct -Recovery of unspent balance of grant-in-aid' under the minor head 911/912/913. PFMS, however, shows gross release of grants made during the year. The difference may be for some other reasons also, e.g. multiple payments in COMPACT for a single bill due to GePG payment failure, RBI advises for grants released to State/UT with legislature wrongly entered multiple times in PFMS etc.

- 8. A reconciliation statement showing that information furnished for Plan and Non-Plan agree with elekha (Plan & n-Plan) figures and PFMS (Plan) figures is to be furnished in Proforma 1(c).
- 9. Effect of Changes in the SCTs through JEs must also be reflected in the statement of Grants-in-aid, if applicable, and intimated to this office along with the JEs. The reconciliation statement with CPSMS should be also changed accordingly.

<u>Instructions for preparation of Statement no. 3: Summary statement of Loans and Advances made by the Union Government</u>

- Complete information in respect of all units functioning under the Ministry/Department is to be furnished as per Section -1 to 3 given under PROFORMA - 2. If there is no information to be furnished, a NIL report may invariably be sent. The statement is to be signed by the CCA/CA(only independent charge).
- 2. It may be ensured that the information of loans and advances made by the Union Government furnished to this office for inclusion in the Union Government Finance Accounts agrees with the figures appearing in Statement no. 15 and the SCT.
- 3. (i) Under Section: 1 the Information in respect of loan and advances is to be given as per the following grouping under "Loanee Group": -
 - (a) State Governments
 - (b) Union Territory Government
 - (c) Foreign Governments
 - (d) Government Corporations, Non-Government Institutions, Local Funds, Cultivators etc.
 - (e) Government Servants
 - (ii) Figures relating to the financial year 2013-14 only (and not the progressive figures) are to be indicated in the footnote 1 below Section 1.
 - (iii) In the footnote 2 below Section 1 only the progressive figure is to be indicated.
 - (iv) For the footnote 4 below Section 1 the grouping under "Loanee Group" is as given in 3(i) above.
- 4. Under Section: 2 Summary of Loans and Advances: Sector-wise, information is to be given as per following grouping under "Sector": -
 - (a) General Services (Major Head 6075)
 - (b) Social Services (Major Heads from 6202 to 6250)
 - (c) Economic Services (Major Heads from 6401 to 7475 and Major Head 7615)
 - (d) State Governments (Major Head 760)
 - (e) U.T. Governments (Major Head 7602)
 - (f) Foreign Government (Major Head 7605)
 - (g) Government Servants (Major Head 7610)

Instructions for preparation of Statement no. 15: Detailed Statement of Loans and Advances made by the Union Government

- Complete information in respect of all units functioning under the Ministry/Department is to be furnished as per Section -1 to 3 given under PROFORMA - 3. If there is no information to be furnished, a NIL report may invariably be sent. The statement is to be signed by the CCA/CA(independent charge only).
- It may be ensured that the information of loans and advances made by the Union Government furnished to this office for inclusion in the Union Government Finance Accounts agrees with the figures appearing in Statement no. 3 and the figures appearing in the SCT.
- 3. In Section 2 and 3 "earliest period to which the arrears relate" is not to be changed from what it was depicted during last year. However, if some amount is repaid which necessitates the change in the earliest period to which arrears relate, it is to be ensured that said amount also appears in the SCT. For any other reason including change due to reconciliation, proper explanation may be furnished in the footnote.
- 4. Further, in Section 2 and 3 under the column "Total loans outstanding against the entity on 31.3.2014" only the principal portion of the loan is to be depicted i.e. interest in arrear is not to be included under said column.
- 5. It has been seen from information furnished in the past that the terms and conditions of loans given to Government owned companies/ corporations, non-Government institutions, local funds, etc. have not been finalized for many years. The reasons for non-finalization of terms and conditions in this regard may please be furnished invariably in sub-Para 2 under Additional Disclosures below Section: 3. Non-finalization of the terms & conditions 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.

INDIAN GOVERNMENT ACCOUNTING STANDARD: 2

(a) Statement Containing Details of Total Funds released during the Year 2013-14 as
Grants-in-aid and Funds allocated for creation of Capital Assets

(Rupees in Lakh)

Name/Category of the G		unds relea rants-in-ai		Funds allocated for creation of capital assets out of total funds released under column 2			
1			2			3	
	Head of Accounts	Plan	N-Plan	Total	Plan	N-Plan	Total
State Government	2 V	8	7		=		
Union Territories Government							
Urban Local Bodies		=					2
Panchayati Raj Institutions							
Public Sector Undertakings							
Non-Government Organizations				-			*
Autonomous Bodies	**************************************		2				
Co-operative Societies and Co-operative Institutions	Amateur (Control of the Control of t						
Statutory Bodies and Development Authority							o.
Others					2		
TOTAL							

Chief Controller of Accounts/Controller of Accounts
Name of the Ministry: -

(b) Statement Containing Details of Total value of grants-in-aid in kind released during the Year ----- and value of Grants-in-aid in kind being Capital Assets in nature

N- /0 :			(Rupees in Lak
Name/Category of the (Name/Category of the Grantee Total		Funds allocated for creation of capital assets out of total funds released under column 2
1		2	3
	Head of Accounts	3	
State Government		9	
Union Territories Government			
Urban Local Bodies			
Panchayati Raj Institutions	2		
Public Sector Undertakings			, s
Non-Government Organizations			
Autonomous Bodies			
Co-operative Societies and Co-operative Institutions		· ·	
Statutory Bodies and Development Authority			
Others			
TOTAL			

Chief Controller of Accounts/Controller of Accounts Name of the Ministry: -

(c) Reconciliation Statement for Indian Government Accounting Standard-2 (Rupees in Lakh) Name/Catego Concurrent Object As per manual submitted As per Elekha System As per PFMS Mapping as per ry of the Head report System Grantee CPSMS Plan N-plan Plan Plan N-Plan State 31 Government State Government 35 36 31 UT Governments 35 36 Urban Local Local Bodies 31 **Bodies** 35 36 Panchayati 31 rai 35 Institutions 36 Public Sector State Govt. PSU 31 Undertakings and Central Govt. 35 PSU 36 Non-Registered 31 Governmenta Societies (NGOS) 35 Organizations 36 (NGOs) Autonomous Registered 31 Bodies Societies (Govt. 35 Autonomous bodies) 36 Cooperative Trusts 31 Societies and 35 Cooperative Institutions 36 Statutory Statutory Bodies 31 Bodies and 35 Development authorities 36 others Central Govt., 31 Private Sector 35 Companies, Individuals, 36 International

Organization, State Govt. Institution and state Govt. DDO(name of entities)

Chief Controller of Accounts/Controller of Accounts
Name of the Ministry: -

INDIAN GOVERNMENT ACCOUNTING STANDARD: 3 (i) Statement No. 3 - Statement of Loans and Advances made by the Union Government for 2013-14

Section: 1 Summary of Loans and Advances: Loanee group wise

					(In lakhs of rup	ees)
Loanee Group	Opening Balance on April 1, 2013	Disburse- ments during the year	Repayment during the year	Write-off of irrecoverable loans and advances	Closing Balance on March 31, 2014 {(2+3) - (4+5)}	Net increase/ decrease during the year (2-6)	Interest payment in arrears
1	2	3	4	5	6	7	8
State Governments		2		,		* .	
Union Territory Government				X *			
Foreign Governments			2				-
Government Corporations, Non-Government Institutions, Local Funds, Cultivators etc.	~		8				
Government Servants		D D	12	h	8		
TOTAL				3		*	

Notes: -

- 1. Out of total amount of Rs. lakhs paid as loans to State/Union Territory Governments, loans granted to cover gaps in resources of the State/Union Territory amounted to Rs. lakhs.
- 2. In pursuance of the recommendations of the 13th Finance Commission, repayments by the States/Union Territories amounting to Rs. lakhs have been written off up to March 31, 2014.
- 3. At the beginning of the year, there was a balance of Rs. lakhs sanctioned to State Governments as Ways and Means Advances. **During the year**, an amount of Rs. Lakhs was paid as Ways and Means Advances to State Government for clearance/avoidance of overdrafts from the Reserve Bank of India. The State Governments repaid Rs. ... lakhs during the year leaving a balance of Rs. lakhs.
- 4. Following are the cases of a loan having been sanctioned as "loan in perpetuity':

S. Loanee entity Year of Sanction Order No. Amount Rate of Interest

1 State and Union Territory Governments

2. Other loanee entities

Section: 2 Summary of Loans and Advances: Sector-wise

(In lakhs of rupees)

Sector	I Committee	15:1	T = -			Takiis of It	ipees)
Sector	Opening	Disburse-	Re-	Write-off of	Closing	Net	Interest
	Balance	ments	payment	irre-	Balance	increase/	payment
	on April	during the	during the	coverable	on March	decrease	in
	1, 2013	year	year	loans and	31, 2014	during	arrears
				advances	{(2+3) -	the year	urrears
					(4+5)}	(2-6)	
1	2	3	4	5	6	7	8
General Services							
(Major Head 6075)			,				
Social Services			1 8				
(Major Heads from 6202 to 6250)				×.	e e	В	
Economic Services		1 2			. 7		
(Major Heads from 6401 to 7475 and Major Head 7615)							
State and U.T. Governments				17.			
(Major Head 7601 & 7602)							
Foreign Government				2			
(Major Head 7605)				u.			
Government Servants				2			
(Major Head 7610)	<i>V</i>			8		3	*
TOTAL							

Section: 3 Summary of repayments in arrears from State or Union Territory Governments and other Loanee entities

(In lakhs of rupees)

Loanee-Entity	nee-Entity Amount o March			Earliest period to which arrears relate	Total loans outstanding against the
	Principal	Interest	Total		entity on March 31, 2014
1	2	3	4	5	6
State and Union Territory Governments			-		
Other Loanee entities				8 3	
TOTAL					

Chief Controller of Accounts/Controller of Accounts Name of the Ministry: -Telephone No.: -

INDIAN GOVERNMENT ACCOUNTING STANDARD: 3 (ii)

No. 15 - Detailed Statement of Loans and Advances made by the Union Government

Section: 1 Major and Minor Head wise Details of Loans and Advances

Out of total disbursement, amount for plan purpose has been shown in brackets below the total figure of disbursement for each major head

(In lakhs of rupees)

Major /Minor Head of Account	Opening	Dis-	Re-	Write-off	Closing	Net	Interest
Head	Balance	bursements	payment	of irr-	Balance on	increase/	credited
	on April	during the	during	ecoverable	March 31,	decrease	z z
	1, 2013	year	the year	loans and	2014	during the	
				advances	{(3+4) -	year (3-7)	
					(5+6)}		*
1 & 2	3	4	5	6	7	8	9
6202 – Loans for Education,		-		-			1
Sports, Art and Culture					0		
01- General Education -							
202 Secondary Education				8			
203 University and Higher							
Education				10 20			
600 General							
902 Deduct recoveries met from						 	
the social and infrastructure			A 8				
development fund							
Total -(01)							
02- Technical Education -					2		
104 Polytechnics							
105 Engineering/Technical		+					
Colleges and Institutes	1.65 m						
800 Other Loans							
Total - (02)							
03-Sports and Youth Services-						1	
800 Other Loans						-	

Total - (03)						
04-Art and Culture-					,	
102 Promotion of Arts and Culture			- 3			The state of the s
797 Transfer to/from Reserve Funds and Deposit Accounts				9		
Total - (04)						
TOTAL	2					
:	3					
And so on						
GRAND TOTAL		12			TO TO	

Section: 2 Repayments in arrears from State or Union Territory Governments

		V		(In lakhs of rup
Name of the State or Union Territory Government	i ha san	arrears as or 31, 2014	Earliest period to which arrears relate	Total loans outstanding against the entity on March 31,	
	Principal	Interest	Total		2014
1	2	3	4	5	6
Andhra Pradesh					
Arunachal Pradesh					
Assam					
: : : And so on				a .	
Total - State Governments					
Andaman and Nicobar Islands					
Chandigarh		20			3
: : : And so on			-		
Total - Union Territory Governments		10.1		8	
Total – State Governments & Union Territory Governments					
Total of other Loanee entities		70			
Grand Total - State Governments, Union Territory Governments and of other Loanee entities		3			2

Section: 3 Repayments in arrears from other Loanee Entities or Institutions

(In lakhs of rupees)

Loanee-Entity	Amount of	arrears as or 31, 2014	Earliest period to which arrears relate	Total loans outstanding against the entity on March 31,	
	Principal	Interest	Total	Telate	2014
1	2	3	4	5	6
Central Fisheries Corporation of India, Howrah					
Hindustan Aeronautics Ltd., Bengaluru		-			
:		12			
And so on					
TOTAL					

Additional Disclosures

Fresh Loans and Advances made during the year

(In lakhs of rupees)

Loanee Entity	Number of Loans	Total Amount	Terms and conditions		
		of loans	Rate of interest	Moratorium period, if any	
1	2	3	4	5	
Andhra Pradesh					
Arunachal Pradesh					
: : : And so on	е			2	
Total – State Governments					
Andaman and Nicobar Islands					
Chandigarh					
: : : And so on			1		
Total – Union Territory Governments					

Mayanmar	er .		
Turkmenistan			
:			
And so on			
Total - Foreign Governments	0.	0	
Himachal Agro Limited			
Malabar Arabian Fisheries Limited, Kochi			2
:			
And so on			
Total – Government Corporations, Non- Government Institutions, Local Funds,			
Cultivators etc.		v =	
House Building Advance to Government Servants		1	
Motor Conveyance advance to Government Servants			
Other Conveyance advance to Government Servants		2	
Computer Advance to Government Servants			
Other Advances to Government Servants			
Total - Loans to Government Servants etc			
GRAND TOTAL			

NOTES:

Disclosures indicating extraordinary transactions relating to Loans and Advances:

1. Following are the cases of a loan having been sanctioned as 'loan in perpetuity':

(In lakhs of rupees)

		(In laking of rupees)						
SI. No.	8	Year of Sanction	Sanction Order No.	Amount	Rate of Interest			
	· ·			100				
Arunachal Pradesh		a a						
Assam								
:								
And so on Total - State Governments		,						
Andaman and Nicobar Islands		-						
Chandigarh								
:								
i .				A SOUTH PARTY OF THE PARTY OF T				

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		H 75	
		10	
			E
	8		
	~		
		* .	

2. The following Loans have been granted by the Government though the terms and conditions are yet to be settled:

Loanee Entity

Number of loans

Total amount
period to which the loans relate

1 2 3 4

Andhra Pradesh

Arunachal Pradesh

:
:
:
And so on

Total - State Governments

Andaman and Nicobar Islands

Chandigarh				
:				
		2		- 10
And so on				
Total – Union Territory Governments		N	8	
Mayanmar		2		
2	21			
Turkmenistan				
:				
:				
:				
And so on				
Total – Foreign Governments				
Total - Foreign Governments				
Himachal Agro Limited				-
Malabar Arabian Fisheries Limited, Kochi				85
:				
:				
And so on				w ·
Total – Government Corporations, Non-				
Government Institutions, Local Funds,				
Cultivators etc.				
cultivators etc.		si si		
House Building Advance to Government Serva	nte			
House ballating Advance to dovernment Serva	iiics			
Motor Conveyance advance to Government Se	manta			
Motor Conveyance advance to Government Se	ervants	2		
Other Conveyance advance to Government Se	munnta			
other conveyance advance to government se	rvants			1
Computer Advance to Government Servants				-
Other Advances to Government Servants				
Total - Loans to Government Servants et	С			
GRAND TOTAL		150	 	
		77.		

3. Fresh loans and advances made during the year to the loanee entities from whom repayments of earlier loans are in arrears:

(In lakhs of rupees) Reasons for disbursement Name of the Loanee entity Loans Disbursed Amount of arrears as on March Earliest during the current 31, 2014 period to year which during the arrears current year relate Rate of Principal Principal Interest Total Interest 4 6 8 Andhra Pradesh Arunachal Pradesh

				,			10
And so on							
Total - State Governments							
Andaman and Nicobar Islands							
And so on							
Total - Union Territory							
Governments							
Mayanmar							
Turkmenistan					6	В	
:				8			
:					100		а
:							
And so on							
Total – Foreign Governments					=		
Himachal Agro Limited		xx		1			
Malabar Arabian Fisheries							
Limited, Kochi			2	a .			
:							V
And so on							
					1		
Total - Government							
Corporations, Non-					=		g.
Government Institutions, Local Funds, Cultivators etc.							
,							
House Building Advance to							
Government Servants							-
Motor Conveyance advance to							
Government Servants							
Other Conveyance advance to							
Government Servants	8						50
Computer Advance to					- 46		0.000
Government Servants							
Other Advances to Government							
Servants							
Total – Loans to Government							
Servants etc		9	1	2			
GRAND TOTAL							

Chief Controller of Accounts/Controller of Accounts Name of the Ministry: -Telephone No.: -

CHECK LIST FOR SUBMISSION OF MATERIAL AS PER IGAS-3

1.	Action Taken Note in respect of Adverse Balances is enclosed.
2.	Details of balances adopted/dropped on proforma basis are enclosed or has been sent already vide letter No dated
3.	Reasons for minus transactions have been furnished.
4.	State/UT wise breakup of figures under 7601/7602 has been furnished.
5.	The prescribed certificate of correctness of account has been furnished.
6.	It may be ensured that the information of loans and advances made by the Union Government as furnished to this office must reconcile with the Statement no. 3, 15 and in the SCT.

Chief Controller of Accounts/Controller of Accounts
Name of the Ministry: -