



“हर काम देश के नाम”

कार्यालयरक्षालेखामहानियंत्रक
CONTROLLER GENERAL OF DEFENCE ACCOUNTS
उलानबटारमार्ग, पालम, दिल्लीछावनी
ULAN BATAR MARG, PALAM, DELHI CANTT-110010
लेखा एवं बजट अनुभाग
Accounts & Budget Section

(Time Bound)



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No. A/IV/12273/Accounts/2024-25

Dated: 18/03/2025

Important Circular No. 162 of 03/2025

To

1. All Pr.CsDA/ CsDA
2. Zonal Office (DPDO) Chennai
3. AO (DAD) MoD (Civil), New Delhi
4. AN-VI (LOCAL)

(THROUGH CGDA WEBSITE)

Sub: - Submission of material for the compilation of Union Government Finance Accounts for the year 2024-25 – IGAS-1 (Statement No. 4), IGAS-2 (Statement No. 9), IGAS-3 (Statement No. 3&15), Statements No.11, Statement No. 5&13.

Controller General of Accounts, Ministry of Finance, Department of Expenditure, New Delhi has issued guidelines for submission of material for the compilation of Union Government Finance Accounts for the year 2024-25 vide OM No. G-25020/1/2025/Finance A/c-CGA/Comp No.9116/567 dated 07.03.2025 and OM No. G-25020/1/2025/Finance A/c-CGA/Comp No.9116/568 to 595 dated 07.03.2025. Controller General of Accounts has desired the submission of above statements on the prescribed dates as mentioned in CGA OM. Accordingly, these statements may be forwarded to this HQrs on the following dates:-

Sl. No.	Description of Statements	Rendition of report to HQrs office
1.	Statement No. 4 (IGAS-1): Guarantees given by the Union Government, as per the Proforma given at (xix)& instructions contained in Annexure-D.	2 nd May, 2025
2.	Statement No. 9 (IGAS-2): Containing Details of Total Funds released as Grants-in-Aid and Funds allocated for creating of Capital Assets, as per Proforma -1 (a) (b) (c)& instructions contained in Annexure-E.	2 nd May, 2025
3	Statement No. 3 (IGAS-3): Statement of Loans and Advances made by Union Governments, as per Section 1 to 3 given under Proforma-2& instructions contained in Annexure-F.	2 nd May, 2025
4.	Statement No. 15 (IGAS-3): Detailed Statement of Loans and Advances made by Union Governments, as per Section 1 to 3 given under Proforma-3 & instructions contained in Annexure-G.	2 nd May, 2025
5.	Statement No. 11: Statement showing the investments of the Union Government in Statutory Corporations, Companies, Other Joint Stock Companies, Co-operative Banks and Societies etc. as per the Proforma given at Para 4(xxi) & instructions contained in Annexure-H.	2 nd May, 2025
6.	Statement No. 5 and its disclosure(IGAS-4): (i) Statement No. 5: Summary of Balances as per proforma given at Annexure-1 and instructions contained in Annexure-H (ii) Disclosures (IGAS-4): Details of Prior Period Adjustments as per profoma given at Annexure-2 and Annexure-3 and instructions contained in Annexure-H.	2 nd May, 2025
7	Statement No. 13- Statement of Receipts, Disbursement and balances under heads of account relating to Debt, Deposit and remittances and Contingency Fund as per proforma given at para 6 under Annexure-I.	2 nd May, 2025

2. Nil Report is also required.

3. While forwarding above statements, the following points may please be taken into account:-
- i) There is no change in the existing formats of Statement No.4 (IGAS-1), Statement No. 9 (IGAS-2), Statement No. 3 (IGAS-3), Statement No. 15 (IGAS-3) and Statements No.11.
 - ii) From the previous financial year 2023-24, there is an addition of one field in the Statement No. 5(as per proforma given at Annexure-1 under Annexure-H) and introduction of its new disclosures as IGAS-4-Details of Prior Period Adjustment (As per proforma given at Annexure-2 and Annexure-3 and instructions contained in Annexure-H
 - iii) All the statements along with Check list as per annexure 'C' prescribed in CGA OM dated 07.03.2025 should be duly signed by PCDA/CDA.
 - iv) Total against each major/minor head of account is worked out correctly.
 - v) The figures of 'Receipts' and 'Disbursements' agree with the corresponding figures in the compiled actuals.
 - vi) **No balance should remain outstanding under Major Head "8659 -Suspense (Defence) and Major Head 8670 – Cheques and Bills at the end of the financial year 2024-25.**
 - vii) **All the Imprest Accounts/Cash Accounts should be compiled before the closing of financial year 2024-25.**
 - viii) **All the MRO/e-MRO remitted during the year should be adjusted before the closing of financial year 2024-25.**
 - ix) **All the adverse balances/misclassification may be reviewed immediately and rectification, if any, should be carried out before the closure of financial year 2024-25.**
 - x) Reasons for adverse balances under each Minor Head are properly explained and remedial measures taken may also intimated on a separate sheet as 'Action Taken Note'.
 - xi) **All the minus transaction may be reviewed immediately and reason for minus transactions, are explained properly in the "Action Taken Note".**
 - xii) The PLI amount is Proforma dropped under Major Head 8014 in the Statement No. 13 only after reconciliation of the same with the Directorate of PLI, Kolkata. **Amount to be dropped under PLI Major Head 8014(code head 024/00) in the AROB of your office for the year 2024-25 may also be communicated to HQrs office separately by 2nd May, 2025 for incorporation of the same in the Statement No. 5&13.**

4. It has also been experienced earlier that some of the Controllers offices are forwarding Statement No.11 as 'Nil' in a routine manner without verifying whether any Consumer Co-operative Societies/PSUs/DPSUs is/are falling under their audit jurisdiction. It is, therefore, requested that the report on the subject may be forwarded to this HQrs only after due verification. In addition to that following short comings are also noticed:

- (i) Reasons for non-declaration of dividends are not mentioned in the report.
- (ii) Complete report with regard to accumulation of losses upto the end of financial year in respect of co-operative stores/societies/PSUs/DPSUs(in the Statement No.11) which are running into loss, since the inception of investment scheme, are not provided.
- (iii) Percentage of Govt. investment to the total paid-up capital is not shown under column 8 in the Statement No. 11
- (iv) TE particulars of the amount of the dividend/interest received and credited to Govt. during the year are not mentioned. This may be mentioned under Col. 9 of the Statement 11.
- (v) Instructions issued by the CGA Ministry of Finance, (Department of Expenditure) are not being properly taken care of as statements are not supported with the check list as prescribed by the CGA.

5 Major Head 8659- Suspense Account- (Defence)

- (i) **The outstanding balances under each Minor Head of the Major Head 8659-Suspense Accounts (Defence) may be reviewed and suitable steps be taken to clear the outstanding balances and bring it to the minimum level.**
- (ii) Year-wise break-up of the net balances of all code heads under Major Head 8659-Suspense Accounts (Defence) upto 31.03.2025 from the oldest year actually lying outstanding in your books may please be furnished. A copy of the same may also be endorsed in the AROB for 2024-25. In case, where details of the section/proper records are not available with PCsDA/CsDA, the fact should be clearly mentioned in the year wise break-up. It has been experienced in past that some of the PCsDA/CsDA offices are indicating progressive figures in the year wise break-up instead of net figures. It may, therefore, please be ensured that **only the net balances** should be given in the year wise break-up.

(iii) The balances under Suspense Head in Statement No. 13 may also be shown on net basis. Break-up of the above balances on gross basis may also be given in the following format as desired by the CGA, Ministry of Finance, Department of Expenditure:

(In thousands of Rupees)

Major Head	Minor Head of Account		Closing Balance as on 31.03.2025 (Net as shown in St. No.13)	Break-up of closing balance	
	Code	Description		Debit	Credit
1	2	3	4	5	6
8659	101	PAO Suspense			
	102	AG Suspense			
	108	PSB Suspense			
	109	RB Suspense			
	113	PF Suspense			
	125	Adjustment with Pakistan			
	138	Other Nominated Banks			
	140	Misc. Suspense			
Total					

6. No amount should remain outstanding under Major Head 8670 – Cheques and Bills. The balances under this head may be reviewed and remedial action may be taken immediately. Further, a statement showing the amount of outstanding cheques in respect of cheques issued on or before 31.12.2024 may be furnished in the following format.


(In thousands of Rupees)

Minor Head under Major Head 8670	Balance as on 31.03.2025 as per Statement No.13	Balance as on 31.03.2025 in respect of Cheques issued on or before 31.12.2024
109-Defence Cheques		
111 – Pay & Accounts Electronic Advices		
Total		

7. It has been experienced in the past that reports are sometimes delayed by some of the PCDA/CDA offices on grounds that information is awaited from the sub-offices, which leads to delay in submission of consolidated report to the Controller General of Accounts, Ministry of Finance (Department of Expenditure). **Therefore, timely rendition of reports by the prescribed dates may please be ensured. Instructions may be issued well in advance to sub-offices in anticipation of requisite information from sub offices.**

8. Please ensure that the above information and reports are forwarded to HQrs on the dates as prescribed in Para 1 above. The reports may be e-mailed to hqab1.dad@gov.in

Jt. CGDA (A&B) has seen.


(M.K. Bhat)
ACGDA (A&B)

Copy to:

1. Accounts- I/Audit Coord (Local)

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

2. EDP Centre Local

For uploading a copy of this circular on the CGDA website along-with a copy of Controller General of Accounts, Ministry of Finance (Department of Expenditure), New Delhi O.M Nos. cited at para 1 above.


Sr. AO (A&B)

TIME BOUND
568 to 595

No. G-25020/1/2025/Finance A/c-CGA/Comp.No.9116/
GOVERNMENT OF INDIA
MINISTRY OF FINANCE, DEPARTMENT OF EXPENDITURE
OFFICE OF THE CONTROLLER GENERAL OF ACCOUNTS
MAHALEKHA NIYANTRAK BHAVAN,
E-BLOCK,GPO Complex, INA, NEW DELHI- 110023

OFFICE MEMORANDUM

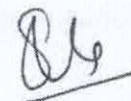
Dated: 06.03.2025
OF

Subject: Time schedule for the submission of material for the compilation of Union Government Finance Accounts for the year 2024-25.

Time Schedule for preparation of Union Government Finance Accounts 2024-25 has been issued vide this Office Memorandum No. O/2/2024-Finance A/c-CGA/E-office C.No.12195/516-545 dated 25.02.2025.

1. Guidelines for closing of Annual Accounts are annexed herewith as Annexure 'A'.
2. General instructions for preparation of material for the compilation of Union Government Finance Accounts for the year 2024-25 are contained in Annexure 'B'.
3. A check list regarding submission of material for the compilation of Union Government Finance Accounts for the year 2024-25 is enclosed herewith as Annexure 'C'.
4. In order to facilitate submission of material for compilation of Union Government Finance Accounts for the year 2024-25, the following detailed instructions have been uploaded vide our OM of even No.567 dated 06.03.2025 on the website www.cga.nic.in. These instructions may invariably be gone through before compilation of the material.
 - i. Detailed instructions for preparation of Statement No. 4 (IGAS-I).
 - ii. Detailed instructions for preparation of disclosure to Statement No. 9 (IGAS-2).
 - iii. Detailed instructions for preparation of Statement No. 3 (Summary statement of Loans and Advances made by the Union Govt.) (IGAS -3).
 - iv. Detailed instructions for preparation of Statement No. 15 (Detailed statement of Loans and Advances made by the Union Govt.) (IGAS -3).
 - v. Detailed instructions for preparation of disclosure to Statement No.5 (Detailed statement of Prior Period Adjustments) (IGAS -4).
 - vi. Detailed instructions and guidelines for the preparation of material for the compilation of various statements for the financial year 2024-25 and formats in which information is to be furnished.
5. All Pr. CCAs/CCAs/CAs (holding independent charge) and Accountant Generals rendering accounts of Union Territories are requested to furnish **all statements including IGAS-1, IGAS-2, IGAS-3 and IGAS-4 on or before 19.05.2025.**
6. Copy of material/revised material invariably be sent to O/o Director General of Audit, (Finance and Communication) simultaneously.
7. This issues with the approval of the competent authority.

Enclosed: As above



(Sanchita Shukla)
Jt. Controller General of Accounts

To

1. All Pr.CCAs/CCAs/CAs (holding independent charge)/Dy.CAs. of Civil Ministries under Government of India.

2. Controller of Aid Accounts and Audit, Ministry of Finance, Department of Economic Affairs, New Delhi.
3. Accountant General (A&E), U.T. Chandigarh, 17- Bays Building, Sector 17, Chandigarh - 160017.
4. Controller General of Defence Accounts (Defence Services), Ulan Batar Road, Palam, Delhi Cant, New Delhi-110010.
5. Controller General of Defence Accounts (Defence Civil), Ulan Batar Road, Palam, Delhi Cant-110010.
6. Financial Commissioner, Railway Board, Ministry of Railways, Rail Bhawan, New Delhi.
7. Director General, Department of Telecommunications, Sanchar Bhawan, New Delhi.
8. Director (PA-II), Department of Post, Dak Bhawan, Sardar Patel Chowk, Parliament Street, New Delhi.
9. Director of Accounts & Budget, O/o the Chief PAO, Andaman & Nicobar Admn., Port Blair - 744101.
10. Director of Accounts and Treasuries, Administration of Union Territory of Ladakh, Finance Department, Ladakh.
11. Director of Accounts, U.T. of Dadra and Nagar Haveli & Daman & Diu, Silvassa.
12. Director of Accounts and Treasuries, Directorate of Accounts and Treasuries, Puducherry.
13. The Secretary (Pay & Accounts), Administration of Union Territory of Lakshadweep, Kavaratti - 682 555.
14. Principal Director of Audit (Central), 18 Rabindra Sarani, Poddar Court, Kolkata - 700001.
15. AG (Audit) Delhi, I.P. Estate, New Delhi, for furnishing the consolidated information in respect of the Audit Department.
16. The Pr. Accounts Officer-cum -Pay & Accounts Officer, President Secretariat, Rashtrapati Bhawan, New Delhi.
17. PAO, Rajya Sabha Secretariat, Parliament House Annexe, New Delhi.
18. PAO, Lok Sabha Secretariat, Parliament House Annexe, New Delhi.
19. PAO, Election Commission of India, Nirvachan Sadan, Ashoka Road, New Delhi.
20. Principal Accounts Officer, National Capital Territory of Delhi, 'A' Block, Vikas Bhawan, New Delhi.
21. Chief Controller of Accounts, Department of Space, Antariksh Bhavan, New B.E.L Road, Bangalore-560094.
22. Principal Director of Audit (Finance & Communication), Shamnath Marg, New Delhi.
23. Director General of Audit (Finance & Communication), O/o Comptroller and Auditor General of India, 9, Deen Dayal Upaghyay Marg, New Delhi -110002. All the Accountants General may be requested to follow the above Time Schedule strictly.
24. The Principal Director of Audit-I, Central Revenues, New Delhi.
25. The Director of Audit, Economic and Services Ministries, AGCR Building, New Delhi.
26. The Director General of Audit, Defence Services, L-II Block, Brassey Avenue, New Delhi.
27. Pr.Director of Audit, Scientific Department, AGCWM Building, New Delhi.
28. Accounts Officer, Government Link Cell, 1st Floor, N S Building, Opp VCA grounds, Civil Lines, Nagpur - 440 001.

Copy to:-

1. Sr.AO (GIFMIS), O/o CGA, New Delhi for uploading on the Web site.

GUIDELINES FOR CLOSING OF ANNUAL ACCOUNTS

Statement of Central Transactions (SCT) shall be generated by the system (e-Lekha) after acceptance of Supplementary-I account by the Data Analytics and Monthly Accounts (DAMA) Section. The e-Lekha package shall take care of rounding of figures. However, the Pr. Accounts Office has to verify the rounding off and correctness of the figures appearing in the SCT. After ensuring that there is no discrepancy, the Pr. Accounts Office shall submit the SCT to Finance Accounts Section, O/o CGA through e-Lekha for acceptance. Simultaneously, the Pr. Accounts Office shall submit a signed copy of each of the system generated report along with a forwarding letter to Finance Accounts Section, O/o CGA. On receipt of it, Finance Accounts Section after making usual check shall accord its acceptance to the SCT through the system itself.

2. The following certificates may also be furnished with aforementioned forwarding letter:

- i) Certified that the transactions included in this statement were communicated to the Departmental authorities concerned, have been duly reconciled by them and their acceptance has been kept on record.
- ii) Certified that no new Major or Minor head has been opened and included in this statement without the prior approval of the Controller General of Accounts, except where authority thereof exists in the List of Major and Minor Heads of Account.
- iii) Certified that all Debt, Deposits, Suspense and Remittance Heads figures included in this statement have been communicated to the concerned departmental authorities and their acceptance of figures and balances at the end of the year is received and kept on record.

3. Further, immediately after submission of the SCT for the year 2024-25, a separate letter should be sent to the Data Analytics and Monthly Accounts Section certifying that :-

- (i) The SCT for the year 2024-25 has been handed over to Finance Accounts Section vide Letter No. Dated
- (ii) The SCT figures have been reconciled with e-lekha figures and there is no discrepancy.
- (iii) Corrections and periodical adjustments made after submission of March (Prel. A/c) have been made in March 2025 (Sy-I) accounts. In case of no corrections/adjustments, a NIL Supplementary-I account has been submitted to Data Analytics and Monthly Accounts Section.

4. After the submission of SCT on e-lekha to this office, no correction is admissible in the accounts, except in special cases, through Journal Entries to be uploaded through e-lekha. System generated hard copy signed by the CCA/CA/Dy.CA (holding independent charge) is to be invariably submitted to the Joint Controller General of Accounts for approval of Controller General of Accounts. Journal Entry should be justified with detailed reasons. These should always be accompanied by a Statement of consequential corrections to the Statement of Central Transactions showing all figures to be corrected and final figures after corrections, as required in Para 5.10 of Civil Accounts Manual.

5. After all the Journal Entries for the year 2024-25 have been uploaded on e-lekha and got approved from the Finance Accounts Section O/o CGA, Sy-II account may be submitted to Data Analytics and Monthly Accounts Section along with all corrections below minor head level.

6. Past experience has shown that delay in completing departmental reconciliation has resulted in delay in closing of annual accounts in many cases. Suitable action may be taken to ensure that the departmental reconciliation of both receipts and expenditure figures, if in arrears, is brought up to date immediately.

7. All adjustments of debits/credits relating to payments/receipts made during the year 2024-25 by one Ministry/Department on behalf of another should be finally accounted for in the accounts of the same year. In this connection, instructions contained in Para 8.5 of Civil Accounts Manual may please be kept in view.

8. To complete the accounts, it is essential to conduct a thorough review of all cases of periodical and annual adjustments including interest adjustments etc., which are to be carried out in the account for the year 2024-25. This may be done immediately, if need be, in consultation with other CCAs/CAs concerned in order to ensure that no adjustments required to be made in the accounts for the current year are left out there from and that all adjustments have been duly incorporated before closing the Supplementary-I.

9. Misclassifications relating to earlier years in the case of Debt, Deposit, Suspense and Remittance heads of accounts detected as a result of reconciliation of balances or otherwise should be rectified by transfer to the correct D.D.S.& R. head of account through regular accounts in the manner prescribed in Para 5.6.4 of Civil Accounts Manual. Correction to balances without any actual accounting adjustment which used to be carried out proforma prior to 1982-83 are now made through 'Prior Period Adjustments' as envisaged in Para 5.15.3 of Civil Accounts Manual.

10. **The details of Grant Wise, Major/Minor head expenditure figures** incurred in respect of grants controlled by the Ministry and on behalf of each functional Ministry/Department shall be available as a system generated report along with SCT. It has been observed that unauthorised grant numbers or grant numbers relating to previous year has been used in Data Analytics and Monthly Accounts /e-lekha. This may be reviewed before submission to Finance Accounts Section, O/o CGA:

11. **The details of Pay & Allowances and subsidies** in respect of grants controlled by the Ministry and on behalf of each functional Ministry/Department shall be available as a system generated report along with SCT. This may be reviewed before submission to Finance Accounts Section, O/o CGA.

12. As the Accountants General is authorized to operate Central side of accounts for a limited purpose only they may render their SCTs, if any, on typed sheets. It may be ensured that figures have also been reported to Data Analytics and Monthly Accounts Section.

13. The **annual report of balances adopted/dropped on proforma basis** should be furnished in the following form.

Head of Account Major/Minor Head	Balances adopted from 1 st April 2024 to 31 st March 2025	A.G. wise/Pr.A.O. wise breakup	No. and date of communication with which certified Proforma B was returned to the respective A.G./Pr. AO
1.	2.	3.	4.

The effect of adoption/dropping should be carried out in the relevant statement and it may be ensured that corresponding Ministry has also shown the effect of adoption/dropping in their material.

14. In case of **disinvestments of Govt.'s equity holdings in PSUs etc., proforma adjustment to reduce the investment from Capital Outlay** is required to be carried out in the Finance Accounts of the Union Government. If a Ministry/Department receives the proceeds of disinvestments and premium, if any, it shall book it under the Capital receipt. If the proceeds relates to a PSU under that Ministry/Department itself, that Ministry/Department shall incorporate it and submit the details along with the SCT to Finance Accounts Section, O/o CGA. However, if the proceeds so received pertain to a PSU of some other Ministry/Department, the receiving Ministry shall intimate it to the concerned Ministry/Department. The concerned Ministry shall if required, may obtain the requisite information and after incorporating all such information shall provide the details thereof to Finance Accounts Section, O/o CGA along with SCT.

TIME BOUND

No. G-25020/1/2025/Finance A/c-CGA/Comp.No.9116/567
GOVERNMENT OF INDIA
MINISTRY OF FINANCE, DEPARTMENT OF EXPENDITURE
OFFICE OF THE CONTROLLER GENERAL OF ACCOUNTS
MAHALEKHA NIYANTRAK BHAVAN,
E-BLOCK,GPO Complex, INA, NEW DELHI- 110023

Dated 06.03.2025
07

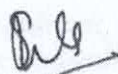
OFFICE MEMORANDUM

Subject: - Detailed guidelines for the submission of material for the compilation of **Union Government Finance Accounts** for the year **2024-25**.

With reference to time schedule for submission of material for compilation of Union Government Finance Accounts 2024-25 issued vide this Office Memorandum No. O/2/2024-Finance A/c-CGA/E-office C.No.12195/516-545 dated 25.02.2025 the detailed guidelines for compilation of below mentioned statements are attached.

- i. Detailed instructions for preparation of Statement No. 4 (IGAS-I) are contained in Annexure 'D'.
- ii. Detailed instructions for preparation of disclosure to Statement No. 9 (IGAS -2) are contained in Annexure 'E'.
- iii. Detailed instructions for preparation of Statement No. 3 (Summary statement of Loans and Advances made by the Union Govt.) (IGAS -3) are contained in Annexure 'F'.
- iv. Detailed instructions for preparation of Statement No. 15 (Detailed statement of Loans and Advances made by the Union Govt.) (IGAS -3) are contained in Annexure 'G'.
- v. Detailed instructions for preparation of Statement No.5 and its disclosure (IGAS-4) are contained in Annexure 'H'.
- vi. Detailed instructions and guidelines for the preparation of material needed for the compilation of various statements for the financial year 2024-25 and formats in which information is to be furnished are contained in Annexure 'I'.

Enclosures: As above


(Sanchita Shukla)

Jt. Controller General of Accounts

To

Sr. AO (GIFMIS) for uploading on official website.

**Formats for submission of statement No. 4(IGAS-I) of Union Government
Finance Accounts for the year 2024-25**

Statement No.4 (IGAS-1) - Guarantees given by the Union Government:

This Statement is required to be furnished as per the format given at (xix) below. The points to be taken care of while submitting Statement no. 4 (IGAS-I) are given below:-

- i. As per the provisions enumerated in Para 10.10.6 of Civil Accounts Manual, Pr.CCAs/CCAs/CAs shall be responsible to maintain guarantee register. To do this, they shall obtain necessary details from all Administrative Divisions of their Ministries/Departments dealing with sovereign guarantees on Government account. The information relating to Statement Number- 4 (IGAS-I) of the Finance Accounts of the Union Government, for the guarantees outstanding at the end of a financial year figures should be tallied with their concerned Ministries/Departments. The Pr. Chief Controller of Accounts/ Chief Controller/Controller of Accounts shall be responsible for its correctness, and must ensure to send the duly confirmed statement to the Finance Accounts Section of the office of Controller General of Accounts by the stipulated date.
- ii. A NIL report may invariably be sent if there is no information to be furnished.
- iii. Information is to be furnished in three parts - 'Class-wise', 'Sector-wise' and 'disclosure concerning each class of Guarantees'.
- iv. The data/ information for the preparation of Statement No. 4 may please be furnished **in crore of rupees up to 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.
- v. 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.
- vi. While converting the amount of external guarantees in Indian Rupees the exchange rate prevalent as on **31-3-2025** may please be adopted and figures furnished accordingly.
- vii. The Number of Guarantees should be noted within bracket under each column except for column 6, 10, 11 & 12.
- viii. **While furnishing the figures for the year 2024-25, 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. 31-3-2023) as shown in column No. 9 of the statement for 2023-24 furnished by your office.** Any variation should invariably be supported by valid remarks.
- ix. 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' i.e. **(col. 2) = "(col. 3) + (col. 4)"**.

- x. As per notification of FRBM Act, a new Col. Showing "**Guarantees valid till**" has been added.
- xi. **Amount of Guarantees outstanding at the end of the year** (col. 9) should be the total of maximum amount guaranteed during the year (col. 2) less deletion during the year (other than invoked) {i.e. col. 5} less amount of guarantee discharged which were invoked during the year (i.e. col. 7) less amount of guarantee not discharged which were invoked during the year (i.e. col. 8)
i.e. **(col. 9)** = "(col. 2) - (col. 5) - (col. 7) - (col. 8)"
- xii. **Like-wise no. of Guarantees outstanding at the end of the year** (col. 9) is to be worked out.
- xiii. A brief explanatory note should be provided separately for the **guarantees invoked during the year** in the covering note/inserting a footnote at the relevant page of the statement.
- xiv. Guarantee Commission or Fee Received (col. 11) should not be more than Guarantee Commission or Fee Receivable (col.10). If it is not so, due justification for it requires to be provided in foot-notes.
- xv. It has been observed from past experience that the amount of guarantee fees received by the Ministry during the year which it depicts in **SCT** under the minor head of account '**0075.00.108-Guarantee Fee**' remains at variance with that depicted in Statement No.4. It invites adverse comments from Audit. As such, at the time of sending the Statement no. 4 to this office, it is to be ensured that there should not be any variance in the amount of Guarantee Fee received which is depicted under the head of account '**0075.00.108-Guarantee Fee**' and as shown in relevant column in Statement no. 4. Any variation is to be explained by inserting foot note. Guarantee Fee received in advance is to be explained in footnote.
- xvi. Further, before furnishing the information of amount of Guarantee Fee received under col. 11 to this office, details of amount of Guarantee fee received by the Office of the Controller of Aid Accounts and Audit (CAAA) in respect of your Ministry/Department may also be obtained so as to ensure that total Guarantee Fee received, as depicted under Col. 11 tally with the amount of Guarantee Fee depicted under M.H.0075-00-108 and Guarantee Fee received by CAAA. A foot note to this effect may also be provided to this effect.
- xvii. Case to case approval of the Guarantees is accorded by the Budget Division, Ministry of Finance subject to the overall limit of 0.5 per cent of GDP of that financial year. As such, it has been approved by the Addl. Controller General of Accounts that under the column - "limit, if any fixed within which the Government may give guarantee" in the Disclosure Statement for the year 2012-13 and onwards instead of furnishing any other information, it should invariably be written that "**Case to case approval of the Guarantees is accorded by the Budget Division, Ministry of Finance subject to the overall limit of 0.5 per cent of GDP of the financial year.**"
- xviii. Other salient features which are to be ensured while submitting statement no. 4 are as under: -
- Amounts have to be furnished in **crore of rupees** with two decimals.
 - The number of guarantees is to be noted within brackets under relevant column as per vii above.
 - The amount to be furnished is strictly in Indian rupees and any amount in foreign currencies is to be converted into Indian rupees at the exchange rate prevalent on **31.03.2025**.

- d. Only the consolidated amount and consolidated number of guarantees pertaining to a particular class is to be depicted under that class in the class-wise and Sector-wise information of guarantees.
- e. The check list is to be invariably enclosed.

xix. Format of Statement No. 4 - Guarantees given by Government:

a. Details concerning class of Guarantees given by the Union Government during the year 2024-25: -

Class

- (i) Guarantees given to the Reserve Bank of India, other banks and financial institutions for repayment of principal and payment of interest, cash credit facility, financing seasonal agricultural operations and for providing working capital to companies, corporations and cooperative societies and banks;
- (ii) Guarantees given for repayment of share capital, payment of minimum annual dividend and repayment of bonds or loans, debentures issued or raised by the statutory corporations and financial institutions;
- (iii) Guarantees given in pursuance of agreements entered into by the Government of India with international financial institutions, foreign lending agencies, foreign Governments, foreign contractors, foreign suppliers and foreign consultants towards repayment of principal, payment of interest or commitment charges on loans and for payment against supplies of material and equipment or for services rendered;
- (iv) Counter-guarantees to banks in consideration of the banks having issued letters of authority to foreign suppliers for supplies made or services rendered;
- (v) Guarantees given to Railways/State Electricity Boards and other entities for due and punctual payment of dues by companies or corporations;
- (vi) Performance guarantees given for fulfilment of contracts or projects awarded to Indian companies or corporations in foreign countries;
- (vii) Performance guarantees given for fulfilment of contracts or projects awarded to foreign companies or corporations in foreign countries;
- (viii) Any Other

Class-wise details: For Guarantees

Name of the Ministry/Department: -

(In crores of rupees)

Class	Maximum amount guaranteed during the year	Outstanding at the beginning of the year	Additions during the year	Deletions during the year (other than invoked during the year)	Guarantees valid till	Invoked during the year		Outstanding at the end of the year	Guarantee Commission or Fee		Other material details
						Discharged	Not Discharged		Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11	12
Class (i)											
Class (ii)											
Class (iii)											
Class (iv)											
Class (v)											
Class (vi)											
Class (vii)											
Class (viii)											

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

Chief Controller of Accounts/Controller of Accounts
Name of Ministry
Telephone No.

(b) **Details concerning Sectors:**

Name of the Sector:

1. Power;
2. Co-operative;
3. Irrigation;
4. Roads and Transport;
5. State Financial Corporations;
6. Urban Development and Housing;
7. Other Infrastructure;
8. Any other.

Sector-wise details for each class: For Guarantees

Name of the Ministry/Department: -

Name of the Sector to which Ministry/Department pertains to: -

(In crores of rupees)

Class	Maximum amount guaranteed during the year	Outstanding at the beginning of the year	Additions during the year	Deletions during the year (other than invoked during the year)	Guarantees valid till	Invoked during the year		Outstanding at the end of the year	Guarantee Commission or Fee		Other material details
						Discharged	Not Discharged		Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11	12
Class (i)											
Class (ii)											
Class (iii)											
Class (iv)											
Class (v)											
Class (vi)											
Class (vii)											
Class (viii)											

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

**Chief Controller of Accounts/Controller of Accounts
Name of Ministry
Telephone No.**

(c) Disclosures to Statement no. 4 - Guarantees given by the Union Government during the year 2024-25: -

Name of the Ministry/Department: -

(In crores of rupees)

Sl No.	Class	Limit, if any fixed within which the Government may give guarantee	Whether guarantee Redemption or Reserve Fund exists and its details including disclosure of balance available in the Fund at the beginning of the year	Any payments made out of guarantee Redemption or Reserve Fund	Balance at the end of the year made in guarantee Redemption or Reserve Fund	Details of subsisting external foreign currency guarantees in terms of Indian rupees on the date of Financial Statement	Details concerning Automatic debit Mechanism and Structured Payment Arrangements, if any	Whether the budget documents of the Government contain details of Guarantees	Details of the tracking unit or designated authority for Guarantees in the Government	Other material details:
		(a)	(b)	(c)	(d)	(e)	(f)	(g)		
1	Class (i)	Case to case approval of the Guarantees is accorded by the Budget Division, Ministry of Finance subject to the overall limit of 0.5 per cent of GDP of the financial year								
2	Class (ii)									
3	Class (iii)									
4	Class (iv)									
5	Class (v)									
6	Class (vi)									
7	Class (vii)									
8	Class (viii)									

**Chief Controller of Accounts/Controller of Accounts
Name of Ministry
Telephone No.**

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. Information may be furnished in lakhs of Rupees with complete detailed classification.

3. Grants released under all major heads including functional major heads & received L.O.A which become part of SCT and also shown under Grant wise statement may be accounted for while furnishing the requisite information. The IGAS-2 statement should be prepared on the gross basis.

4. Information for 'Grants-in-aid in kind' must be accounted for as per Proforma - 1(b). It was observed during previous years that 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.

5. 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.

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

7. A reconciliation statement showing that information furnished agrees with e-lekha figures and PFMS figures is to be furnished in Proforma 1(c).

8. Effect of Changes in the IGAS-2 Statement on account of JEs must also be reflected in the statement of Grants-in-aid and intimated to this office along with the JEs. A revised statement giving effect of JEs should be furnished. The reconciliation statement with PFMS should be also changed accordingly.

INDIAN GOVERNMENT ACCOUNTING STANDARD: 2

(a) Statement Containing Details of Total Funds released during the Year 2024-25 as Grants-in-aid and Funds allocated for creation of Capital Assets

(In Lakhs of rupees)

Name/Category of the Grantee		Total funds released as Grants-in-aid	Funds allocated for creation of capital assets out of total funds released under column 2
1		2	3
	Head of Accounts		
	State Government		
	Union Territories Government		
	Urban Local Bodies		
	Panchayati Raj Institutions		
	Public Sector Undertakings		
	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
Telephone No.**

(b) Statement Containing Details of Total value of grants-in-aid in kind released during the Year 2024-25 and value of Grants-in-aid in kind being Capital Assets in nature

(In Lakhs of rupees)

Name/Category of the Grantee		Total value of Grants-in-aid in kind	Value of Grants-in-aid in kind being Capital asset in nature
1		2	3
	Head of Accounts		
State Government			
Union Territories Government			
Urban Local Bodies			
Panchayati Raj Institutions			
Public Sector Undertakings			
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
Telephone No.

INDIAN GOVERNMENT ACCOUNTING STANDARD: 3 (i)
Statement No. 3 - Statement of Loans and Advances made by the Union Government
for 2024-25.

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

(In lakhs of rupees)

Loatee Group	Opening Balance on April 1, 2024	Disbursements during the year	Repayment during the year	Write-off of irrecoverable loans and advances	Closing Balance on March 31, 2025 $\{(2+3) - (4+5)\}$	Net increase/decrease during the year (2-6)	Interest payment in arrears
1	2	3	4	5	6	7	8
State Governments							
Union Territory Governments							
Foreign Governments							
Government Corporations, Non-Government Institutions, Local Funds, Cultivators etc.							
Government Servants							
TOTAL							

Notes: -

- 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.
- 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, 2025.
- 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.
- Following are the cases of loan having been sanctioned as "loan in perpetuity":

(In lakhs of rupees)

S. No.	Loatee entity	Year of Sanction	Sanction Order No.	Amount	Rate of Interest
1	State and Union Territory Governments				
2.	Other loatee entities				
TOTAL					

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

(In lakhs of rupees)

Sector	Opening Balance on April 1, 2024	Disbursements during the year	Re-payment during the year	Write-off of irre-coverable loans and advances	Closing Balance on March 31, 2025 {(2+3) - (4+5)}	Net increase/decrease during the year (2-6)	Interest payment in arrears
1	2	3	4	5	6	7	8
General Services (Major Head 6075)							
Social Services (Major Heads from 6202 to 6250)							
Economic Services (Major Heads from 6401 to 7475 and Major Head 7615)							
State and U.T. Governments (Major Head 7601 & 7602)							
Foreign Governments (Major Head 7605)							
Government Servants (Major Head 7610)							
TOTAL							

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

(In lakhs of rupees)

Loanee-Entity	Amount of arrears as on March 31, 2025			Earliest period to which arrears relate	Total loans outstanding against the entity on March 31, 2025
	Principal	Interest	Total		
1	2	3	4	5	6
State and Union Territory Governments					
Other Loanee entities					
TOTAL					

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

Additional Disclosures

Fresh Loans and Advances made during the year 2024-25.

(In lakhs of rupees)

Loanee Entity	Number of Loans	Total Amount of loans	Terms and conditions	
			Rate of interest	Moratorium period, if any
1	2	3	4	5
Total - State Governments				
Total - Union Territory Governments				
Total - Foreign Governments				
Total - Government Corporations, Non-Government Institutions, Local Funds, Cultivators etc.				
House Building Advance to Government Servants				
Motor Conveyance advance to Government Servants				
Other Conveyance advance to Government Servants				
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 loan having been sanctioned as 'loan in perpetuity':

(In lakhs of rupees)

Sl. No.	Year of Sanction	Sanction Order No.	Amount	Rate of Interest

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

(In lakhs of rupees)

Loanee Entity	Number of loans	Total amount	Earliest period to which the loans relate
1	2	3	4

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)

Name of the Loanee entity	Loans Disbursed during the current year		Amount of arrears as on March 31, 2025			Earliest period to which arrears relate	Reasons for disbursement during the current year
	Rate of Interest	Principal	Principal	Interest	Total		
1	2	3	4	5	6	7	8
Total - State Governments							
Total - Union Territory Governments							
Total - Foreign Governments							
Total - Government Corporations, Non-Government Institutions, Local Funds, Cultivators etc.							
Total - Loans to Government Servants etc.							
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
Telephone No.

Detailed instructions for preparation of Statement No.5 and its disclosure (IGAS-4)

A. Statement No.5- Summary of Balances.

The Summary of balances as on 31st March, **2025** is to be furnished along with the relevant explanatory notes as per the format given under CAM 43 of Civil Accounts Manual.

Regarding un-reconciled differences between ledger balances and broadsheet balances including cases where the departmental officers are responsible for the maintenance of detailed accounts and reconciliation thereof the exact period for which these have been persisting may please be mentioned in explanatory Note of this Statement.

B. Disclosure (IGAS-4).

- (1)** Prior Period Adjustments shall be presented and disclosed in accordance with Annexures 1 to 3 containing the following information, namely:-
 - (a) the nature of the Prior Period Adjustment or error;
 - (b) for each prior period presented, to the extent practicable, the amount of the adjustment or correction of error for each financial statement line item affected;
 - (c) to the extent practicable, the amount of the error correction or adjustment at the beginning of the earliest prior period presented; and
 - (d) an explanation if it is not practicable to determine with reasonable efforts the amounts to be disclosed in clause (b) or clause (c) above.
- (2)** For inclusion in Union Government Finance Accounts, disclosures as shown in Annexure 1 to 3 of the Standard to be attached.
- (3)** The "Summary of Balances" at Annexure 1 reflects total Prior Period Adjustments in Government Accounts and is derived from Annexure 2 of this Standard.
- (4)** The consolidated debit or credit impact on the Heads closed to Balances has to be taken as credit or debit in Government Accounts of the Summary of Balances (Annexure-1) prepared as at the end of each financial year.
- (5)** Annexure 2 discloses information related to Government decisions which may require adjustments and errors in prior period involving all Heads of Accounts including their Major or Minor head wise details of both the affected heads of account involved except heads Closed to Government Accounts which may include cases such as:
 - (i) conversion of Loans to equity and vice versa, conversion of loans to grants-in-aid and vice versa etc., arising due to Government decisions which may impact Head closed to Balances entries thereon;
 - (ii) even after sanction for conversion of loans to equity and vice versa, conversion of loans to grants-in-aid and vice versa etc., issued (as referred in clause (i) above) and any entity continues to book expenditure under previous heads then such cases will be considered as 'Error';
 - (iii) cases involving Prior Period Adjustment to transfer balance of discharged loans from Market Loans bearing Interest to Market Loans not bearing Interest due to Government decision or sanction;

Detailed instructions and guidelines for the preparation of material of various statements for the financial year 2024-25.

1. Statement No. 8 –Detailed account of Revenue Receipts and Capital Receipts by minor heads.

- (i) **This Statement is to be compiled by the Finance Accounts Branch of the Controller General of Accounts Organisation from the figures compiled and consolidated from the Statement of Central Transactions.** The Chief Controllers of Accounts/Accountants General are, however, required to compare the 'Receipts' under each minor head relating to the year **2024-25** with the actuals for the year **2023-24** and reasons for marked variations in receipts (decrease or increase), are to be furnished. It may be further ensured that (a) all revenues realized were actually credited to Government and were accounted for under correct head of account; (b) there has been no misclassification; (c) the actuals of receipts as appearing in the accounts were reconciled with the departmental figures; and (d) the decrease, if any, in the revenue receipts during **2024-25** compared to **2023-24** was on account of abolition of some duty/tax or some other decision of the Government and not due to misclassification. **A certificate to the effect that the actuals of receipts have been reviewed as required above may also be furnished.**
- (ii) The Chief Controllers of Accounts/Accountants General are also required to intimate the **reasons for minus transactions** appearing in their Statement of Central Transactions under all heads other than 'deduct' heads.

2. Statement No.9- Detailed account of Revenue Expenditure by minor heads and Capital Expenditure by major heads.

- (i) **This Statement is to be compiled by the Finance Accounts Branch of the Controller General of Accounts Organisation from the figures compiled and consolidated from the Statement of Central Transactions.** The Chief Controllers of Accounts/Accountants General are, however, required to compare the 'Expenditure' under each head relating to the year **2024-25** with the actuals for the year **2023-24** and reasons for marked variations in expenditure (decrease or increase), are to be furnished. It may be further ensured that (a) all expenditure incurred has been booked to correct head of account, (b) there has been no misclassification and (c) the expenditure is reconciled with departmental figures. They are also required to intimate the reasons for minus transactions appearing in their Statement of Central Transactions under all heads other than 'deduct' heads.
- (ii) As required vide paragraph 2(i) of this Office Time Schedule issued vide Office letter No O/2/2024-Finance A/c-CGA/E-office C.No.12195/516-545 dated 25.02.2025, the figures relating to Grants-in-aid appearing under the major head **3601- Grants-in Aid to State Governments** are required to be furnished to the State Accountants General for the purpose of reconciliation with corresponding figures booked under major head **1601- Grants-in-Aid from Central Government** appearing in the books of various Accountants General. The reconciliation for the year **2024-25** may please be carried out, **reasons for the variations investigated and the result in the form of a statement must be provided along with SCT.**
- (iii) It may please be ensured that the amounts booked under the minor head '797- Transfer to Reserve Funds and Deposit Accounts' and minor head '901. Deduct amount met from (Name of the Fund) Revenue and Capital Expenditure heads shown in the SCT agree with the corresponding figures under the Reserve Funds/Deposits appearing in Part III Public Account of India. **Details in the form of a statement must be provided along with SCT.**

3. Statement of Expenditure on Capital Account (Statement No.10)

- i. The expenditure for the financial year 2024-25 according to the revised Heads of Accounts should be added to capital Expenditure up to 2023-24 and progressive figures up to the end of the year **2024-25** should be arrived at. The expenditure up to **2024-25** in the Capital Account by Major and Minor Heads (Statement No.10) may be communicated/furnished in the following form:-

Statement of Expenditure on Capital Account (Statement No.10)

(In thousands of rupees)

Nature of Expenditure (Major and Minor head)	Expenditure up to 2023-24	Expenditure during 2024-25	Total expenditure up to 2024-25
1	2	3	4

- ii. While furnishing this Statement of Expenditure, it should be ensured that proforma corrections, if any, are made only by increasing or decreasing the progressive expenditure of Capital Account, duly furnishing the reasons thereof in a footnote. It may also be ensured that full account of such adjustments under the account styled as "Prior Period Adjustment Account" is submitted as envisaged in Para 5.15.3 of Civil Accounts Manual.
- iii. *The reasons for the minus transactions under all heads other than 'Deduct' heads should be explained by means of suitable footnotes.*
- iv. The Statement should be prepared strictly in accordance with the authorised major/minor heads of Accounts.
- v. The reasons for the minus progressive capital outlay may be elucidated in a footnote.
- vi. It may be ensured that the transactions during the year agree with those appearing in the Statement of Central Transactions (SCT) as also Statement No.11 in respect of investments. A certificate to the effect that the figures shown in the Statement tally with the figures in the Statement of Central Transactions and Appropriation Accounts and Statement No. 11 (in respect of investments) may be furnished at the end of the Statement.
- vii. It may be ensured that recoveries (Sale proceeds etc.) relating to Schemes of Government Trading are accounted for under a distinct minor head 'Deduct-Receipts and Recoveries on Capital Account' (Minor Head 901) in accordance with the instructions contained in Para 4.3 of the General Directions to the List of Major and Minor Heads of Account.
- viii. The amounts so far invested in debentures which stand classified under Capital Heads of Account, and presently being exhibited as a part of progressive Expenditure under the Capital Head (in Statement No.10 of Finance Accounts), are required to be transferred to the appropriate heads in the 'Loans Section'. The readjustment may kindly be carried out positively during **2024-25** through 'Prior Period Adjustment' if not already done.

- b. Total dividend shown against the companies tally with the dividend shown in SCT.
- c. Investments during the year tally with the amount booked in SCT as well as in the material for statement No.10.
- d. The reason for "NIL" dividend has been furnished and if the companies/societies are incurring loss, the cumulative loss up to **31st March,2025** has been furnished.
- e. A certificate to the effect that investment made during **2024-25** as furnished in statement No. 11 have been reconciled with the figures appearing in App. A/C.

xxi. Format of Statement No. 11 – Statement showing the investments of the Union Government in Statutory Corporations, Companies, Other Joint Stock Companies, Co-operative Banks and Societies, etc. up to end of 2024-25.

Statement showing the investments of the Union Government in Statutory Corporations, Government Companies, other Joint Stock Companies, Co-operative Banks and Societies, etc. up to end of 2024-25.

1	Name of the concern	Years of investment	Details of investment			Total amount invested up to end of 2024-25 (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 2024-25 (In thousands of rupees)	Remarks
			Type of shares	Number	Face value of each share (Rs.)				
2	3	4	5	6	7	8	9	10	
I	Statutory Corporations								
II	Joint Stock Companies								
(a)	Government Companies/ Corporations								
(b)	Other Companies								
III	International Bodies								
IV	State Co-operative Banks/Other Banks								
V	Co-operative Societies								
	TOTAL								

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

5. Contingency Fund Statement:-

Information regarding Contingency Fund may please be furnished in the following form while forwarding the Statement of Central Transactions. A copy of the Contingency Fund Statement for the year **2024-25** may also invariably be sent to the Comptroller and Auditor General of India for compilation of combined Finance and Revenue Accounts under intimation to this Office.

PART II – 8000 - CONTINGENCY FUND

Name of the Major Heads of Account treated as minor heads under contingency fund	Balance as on 1.4.2024	Appropriation from the consolidated fund or any Reserve Fund during the year	Advances remaining unrecouped at the end of the previous year	Advances from the Fund during the year
1	2	3	4	5

Recoupment to the Fund during the year			Advances remaining unrecouped at the end of the year			Balance on 31.3. 2025
Of advance in Col 4.	Of advance in Col.5	Total (Col.6 + Col.7)	Of advance in Col.4 (Col.4 - Col.6)	Of advance in Col.5. (Col.5 - Col.7)	Total (Col.9 + Col.10)	(Col.2 + Col.3 -- Col.5 + Col.8)
6	7	8	9	10	11	12

6. Statement No.13-Statement of Receipts, Disbursements and Balances under heads of accounts relating to Debt, Deposits, Remittances and Contingency Fund.

(a) The material for preparation of Statement of receipts, disbursements and balances under heads of account relating to Debt, Deposits, Remittances and Contingency Funds may please be furnished in the following proforma.

(In thousands of rupees)

Head of Account (Major and Minor Head of account)	Opening balance as on 1.4.2024	Balances dropped/accepted on proforma basis/PPA during the year 2024-25
1	2	3
	Rs.	Rs.

Revised opening balance as on 1.4.2024 (Col. 2+/-3)	Receipt during the year (2024-25) (As shown in the SCT)	Disbursement during the year (2024-25) (As shown in the SCT)	Closing balance as on 31.3.2025
4	5	6	7
Rs.	Rs.	Rs.	Rs.

The Principal Accounts Offices who have adopted the balances under Debt, Deposits and Remittances heads allocated to them by the Accountants General during 2024-25 on proforma basis should include these balances in their Statement No.13 for **2024-25** in accordance with instructions issued on the subject.

Only the balances shown as adopted in the annual progress report, should be shown in col.3 of Statement No.13. The number and date of the communication furnishing the annual progress report may also please be quoted if this Statement has already been sent.

(b) The following points should also be kept in view:-

- i. The Statement should be prepared according to the minor heads of account strictly in accordance with the authorised Major/Minor heads of Accounts as per the List of Major and Minor Heads of Account. The totals against each major/minor head of account should be worked out.
- ii. The figures of 'Receipts' and 'Disbursements' during the year against each Major/Minor head of account should agree with the corresponding figures shown in the Statement of Central Transactions.
- iii. The outstanding amount under the Major Head '8670-Cheques and Bills' should represent the amount of unencashed cheques/electronic payment only. Normally, no cheque issued should remain outstanding under this head beyond three months from the date of issue. The balance under this head may please be reviewed frequently for taking remedial action, where necessary. A statement showing the amount of outstanding cheques in respect of cheques issued on or before **31.12.2024** under different minor heads may be furnished along with the material for statement no.13 in the format given below:

(In thousands of rupees)

Minor head under MH 8670	Balance as on 31.03.2025 Statement No.13	as per	on	Balance as on 31.03.2025 in respect of cheques issued on or before 31.12.2024
TOTAL				

- iv. The minor head 'Departmental Adjusting Account' under Major Head '8658-00-111 Suspense Accounts' became inoperative with effect from the accounts for 1982-83 in the books of departmentalised accounting authorities. It may, therefore, be ensured that no new accretions appear under this head during **2024-25**, but old items could be cleared by operating this minor head. Action may be taken to clear the outstanding balance at the end of **2024-25**.
- v. In accordance with the instructions contained in Note (4) below the Major Head 8658 Suspense Accounts to the List of Major and Minor Heads of Account, Central PAOs (except Cabinet Secretariat) are not permitted to operate the minor head 8658-00-107 Cash Settlement Suspense Account. It may, therefore, be ensured that no new accretions appear under this head during **2024-25** but old items could be cleared by operating this minor head. Action may please be taken to clear the outstanding balances.
- vi. The outstanding balances under various suspense minor heads below the Major Heads '8658 to 8663' as at the end of **2024-25** may be reviewed and suitable steps be taken to clear all outstanding items/ to bring down the outstanding balances in due course. The year-wise breakup of the balances as on **31.3.2025** may be furnished.

- vii. The balances under suspense heads '8658 to 8663' are shown on a net basis in Statement No.13. In order to monitor the clearance of these balances, **the break-up of such balances may be furnished in the format given below:**

(In thousands of rupees)

Major Head	Minor head of Account		Closing Balance as on 31.3.2025 (Net as shown in St. No.13)	Break-up of closing balance (Gross basis)	
	Code	Description		Debit	Credit

- viii. If there are any debit balances under heads against which there should normally be credit balance or vice versa representing adverse balances the reasons thereof should be fully explained in footnotes along with the action taken to liquidate the adverse balances.
- ix. There should normally be no minus transaction under any head except Suspense heads during the year. If there are any, reasons thereof may be indicated.
- x. The opening balances under Debt, Deposits and Remittances heads should agree with the respective closing balances shown in preceding year's statement. The rectification of misclassification relating to earlier years in the case of Debt, Deposits and Remittances heads of account detected as a result of reconciliation of balances or otherwise are required to be carried out through regular accounts in the manner prescribed in Para 5.6.4 and 5.6.5 of Civil Accounts Manual. Correction to balances without any actual accounting adjustment which used to be carried out proforma prior to 1982-83, are now made through 'Prior Period Adjustment' as envisaged in Para 5.15.3 of Civil Accounts Manual. This requirement may be kept in view while furnishing material for Statement No.13 of Union Government Finance Accounts, **2024-25**. It should be ensured that wherever a footnote was given during an earlier year, promising further action/ probe and remedial steps, this is actually done in the subsequent year; and, if not, the reasons therefore may be indicated.
- xi. The figures under Sector 'F-Loans and Advances' and 'I-Small Savings, Provident Funds, etc.' may be shown by Sub-major Heads/Minor Heads against relevant major head of account in Statement No.13 as these details are required for compilation of Statement No.14 ,15 and 16 in this office.
- xii. The total of each sector/ sub-sector/ major head etc. may be struck at all stages. Thereafter, grand totals may be struck at the end.
- xiii. **A revised statement No.13 may be furnished after taking effect of JEs, Proforma adjustments etc.**

7. Statement No. 14 and 14A- Statement of Debt and Other Interest Bearing Obligations of Government and Details of Market Loans raised in India and securities issued to International Financial Institutions.

Besides the information in respect of major head '6001' and '6002' for incorporation in Statement No.14 the following additional Statement showing details of foreign loans in foreign currencies, closing balances in foreign currencies/rupees (in crore) and exchange rate adopted (31.3.2025) is required to be furnished exclusively by the **Controller of Aid Accounts and Audit** in the following format:-

(Donor currency in thousands)

S. No.	Name of Country (Foreign currency indicated in brackets)	Outstanding balance as on 1.4.2024	Additions during 2024-25	Repaid during 2024-25
1	2	3	4	5

Outstanding balance as on 31.3.2025	Interest paid during 2024-25	Outstanding balances as on 31.3.2025 (in crores of rupees)	Exchange rate adopted 31.3.2025
6	7	8	9

Statement No.14A showing details of market loans etc. is required to be furnished exclusively by the **Chief Controller of Accounts, Ministry of Finance, Department of Economic affairs.**

8. Statement No.16-Statement showing the position of National Small Savings Fund.

Appendix No.2 to Statement No.16: -

The information is required to be furnished exclusively by **Controllers who have booked the amount under 8007-00-103, 8007-00-105, 8008-01-103 and 8008-01-105** in the following format.

(In thousands of rupees)

S. No.	Name State/Concern	of	Outstanding as on 1st April, 2024	Addition during the year	Total
1	2		3	4	5

Discharge during the year	Outstanding as on 31 st March, 2025	Interest received and credited to NSSF.
6	7	8

9. Disinvestments (Statement No. 10 and 11)

In Statement No.10, progressive Capital outlay as on 31.3.2025 may be reduced by the face value of equity disinvested (i.e. face value x no. of shares disinvested) during the year 2024-25 from the relevant Capital minor head with a footnote explaining the position. This amount is also required to be reduced from the investments of the relevant concern/PSU in Statement No.11. This may please be ensured before submitting the material for Statement No. 10 and 11.

10. A list showing all periodical and annual adjustments:-

- i. Carried out and included in the accounts and
- ii. Yet to be carried out in the accounts for the year **2024-25** (along with the reasons in the latter case) should be furnished. A certificate to the effect that all periodical adjustments have been carried out may be furnished while forwarding the material for Finance Accounts.

11. All material should be typed in double space and furnished in duplicate. Two copies of the Statements should simultaneously be sent to the accredited Audit Officer under intimation to this Office.

12. It may be ensured that wherever any correction is furnished to Statement of Central Transactions, a simultaneous correction is also furnished to the material for the Union Government Finance Accounts already sent to this office, as well as to the Audit Officer so that the two sets of figures agree. It was noticed in the past that rounding of figures was not done uniformly for exhibition in the Statement of Central Transactions and in the Appropriation Accounts necessitating JEs in the nick of time. This may please be avoided. All Statements of corrections to SCT and material for Finance Accounts should be sent under the signatures of the Head of the Accounting Organization viz. Chief Controller of Accounts/ Controller of Accounts/ Dy. Controller of Accounts as the case may be.

13. The below mentioned certificate duly signed by the Chief Controller of Accounts/ Controller of Accounts/ Accountant General should be furnished simultaneously with the prescribed material for the Union Government Finance Accounts. In case a qualified certificate is given, the reasons and extent thereof should be detailed.

CERTIFICATE

I certify that the accounts rendered are correct and agree with the initial accounts maintained by my Organisation. I am satisfied that the balances whether, in cash or investment or under Debt, Deposits and Remittances heads of accounts have been duly verified and found to agree with those shown in the separate registers or other records maintained by my Organisation and that debits and credits to the various Reserve Funds and Deposit Accounts were for amounts authorised by relevant Acts or Rules of the Funds and that there were no diversions for purposes other than those for which the Funds were constituted or the grants were made.

Chief Controller of Accounts/Controller of Accounts

Name of Ministry:-

Telephone No.

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2 The following is a summary of the information received from the
3 various sources mentioned above and is intended to provide a general
4 overview of the situation as it exists at this time.

5 It is noted that the information received from the various sources
6 is somewhat inconsistent and that the exact nature of the situation
7 is not clear at this time. It is, however, believed that the
8 following information is a fair representation of the facts as
9 they are known at this time.

10 The information received from the various sources indicates that
11 the situation is somewhat serious and that it is believed that
12 the following information is a fair representation of the facts as
13 they are known at this time.

14 It is noted that the information received from the various sources
15 is somewhat inconsistent and that the exact nature of the situation
16 is not clear at this time. It is, however, believed that the
17 following information is a fair representation of the facts as
18 they are known at this time.

19 The information received from the various sources indicates that
20 the situation is somewhat serious and that it is believed that
21 the following information is a fair representation of the facts as
22 they are known at this time.

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101 The information received from the various sources indicates that
102 the situation is somewhat serious and that it is believed that
103 the following information is a fair representation of the facts as
104 they are known at this time.

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