



“हर काम देश के नाम”

# कार्यालय, रक्षा लेखा महानियंत्रक

उलान बटाररोड, पालम, दिल्ली छावनी-110010

OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS

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No. A/III/12273/Accounts/2022-23

Dated : 17/03/2023

## **Important Circular No. 157 of 03/2023**

To

1. All Pr.CsDA/PCA (Fys)/CsDA
2. Zonal Office (DPD) 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 2022-23 – 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 2022-23 vide OM No. G-25020/1/2023/Finance A/c-CGA/Comp No.9116/598 dated 03.03.2023 and OM No. G-25020/1/2023/Finance A/c-CGA/Comp No.9116/599 dated 03.03.2023. 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.	21 <sup>st</sup> April, 2023
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.	28 <sup>th</sup> April, 2023
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.	28 <sup>th</sup> April, 2023
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.	28 <sup>th</sup> April, 2023
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 5(xx) & instructions contained in Annexure-H.	28 <sup>th</sup> April, 2023
6.	Various Statements (such as Statement No. 5 Summary of Balances and Statement No. 13 -Statement of Receipts, Disbursements and balances under heads of accounts relating to Debt, Deposits and remittances and Contingency Fund, as per para 1 and 8 of Annexure-"H").	28 <sup>th</sup> April, 2023

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) All the statements along with Check list as per annexure 'C' prescribed in CGA OM dated 03.03.2023 should be duly signed by PCDA/CDA.
- iii) Total against each major/minor head of account is worked out correctly.
- iv) The figures of 'Receipts' and 'Disbursements' agree with the corresponding figures in the compiled actuals.
- v) 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.
- vi) Reasons for the adverse balances under each Minor Head, if any, are properly explained and remedial measures taken are also intimated on a separate sheet as 'Action Taken Note'.
- vii) Reason for minus transactions wherever occurred during the current financial year and year to which misclassification pertains, are explained in the "Action Taken Note".
- viii) The PLI amount is Proforma dropped in the Statement No. 13 only after reconciliation of the same with the Directorate of PLI, Kolkata. Amount dropped under PLI in the AROB for the year 2022-23 may also be intimated by **8<sup>th</sup> May, 2023** separately.

4. It has also been experienced that some of the Controllers are forwarding Statement **No.11 as 'Nil'** in a routine manner without verifying whether any Consumer Co-operative Societies 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 of Co-operative Society (ties) mentioned therein. 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 in regard to accumulation of losses upto the end of financial year in respect of co-operative stores/societies (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.
- (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.
- (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 various Minor Heads of the Major Head 8659- Suspense Accounts (Defence) may be reviewed and suitable steps be taken to clear the balances or bring it to the minimum level of balances in due course.

(ii) Year-wise break-up of the net balances of all code heads under Major Head 8659- Suspense Accounts (Defence) upto 31.3.2023 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 2022-23. 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 31.3.2023 (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. Major Head-8670- Cheques and Bills.**


Normally, no amount should remain outstanding under Major Head 8670 – Cheques and Bills beyond three months period. The balances under this head may please be reviewed and remedial action may be taken wherever necessary. A statement showing the amount of outstanding cheques in respect of cheques issued on or before **31.12.2022** under different Minor Heads may be furnished in the format given below:-

(In thousands of Rupees)

Minor Head under Major Head 8670	Balance as on 31.03.2023 as per Statement No.13	Balance as on 31.03.23 in respect of Cheques issued on or before 31.12.2022
109-Defence Cheques		
111- Pay & Accounts Electronic Advices		
Total		

7. It has been experienced 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-mail to [hgaccounts.cgda@gov.in](mailto:hgaccounts.cgda@gov.in) .

  
(Maulishree Pande)  
Jt. CGDA (Accounts)

**Copy to:**

1. **Accounts- I/Budget-I & II/  
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. Accounts Officer (Accounts)

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**TIME BOUND**

No. G-25020/1/2023/Finance A/c-CGA/Comp.No.9116/598

**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 03/03/2023

**OFFICE MEMORANDUM**

Subject: Time schedule and guidelines for the submission of material for the compilation of Union Government Finance Accounts for the year 2022-23.

Time Schedule for preparation of Union Government Finance Accounts 2022-23 has been issued vide this Office Memorandum No. O/2/2022-Finance A/c-CGA/E-office C.No.12195/553 dated 08-02-2023.

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 2022-23 are contained in Annexure 'B'.
3. A check list regarding submission of material for the compilation of Union Government Finance Accounts for the year 2022-23 is enclosed herewith as Annexure 'C'.
4. In order to facilitate submission of material for compilation of Union Government Finance Accounts for the year 2022-23, the following detailed instructions have been uploaded on the website [www.cga.nic.in](http://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 and guidelines for the preparation of material for the compilation of various statements for the financial year 2022-23 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 and IGAS-3 on or before 18.05.2023.**
6. Copy of material/revised material invariably be sent to O/o DGA (F&C) simultaneously.
7. This issues with the approval of the competent authority.

Enclosed: As above



(Shailendra Kumar)  
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. Director General of Audit (Finance & Communication), Shamnath Marg, New Delhi.
23. Office of the 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, 1 Floor, N S Building, Opp VCA grounds, Civil Lines, Nagpur – 440 001.

Copy to:-

1. Dy. CGA (ITD), 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. 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 2022-23, a separate letter should be sent to the Data Analytics and Monthly Accounts Section certifying that :-

- (i) The SCT for the year 2022-23 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 2023 (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 5.9 read with Para 16.3.4 of Civil Accounts Manual.

**5.** After all the Journal Entries for the year 2022-23 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.

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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 2022-23 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 2022-23. 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 5.3.4 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 <sup>st</sup> April 2022 to 31 <sup>st</sup> March 2023	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 through e-Lekha. The concerned Ministry have to accept it and 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.

**General instruction for preparation of material for the compilation of  
Union Government Finance Accounts for the year 2022-23**

1. The material for the Union Government Finance Accounts is required to be submitted to this office in thousand/lakhs/crores of rupees as the case may be. It has to be ensured that figures during the year should tally with the figures appearing in SCT/JEs. However, in respect of balances under Debt, Deposits and Remittances heads, adopted/dropped on proforma basis, the full details of actual balances so adopted/dropped are to be given in the supporting Statement as hitherto fore.
2. Adverse balances under various heads and huge accumulations under 'Suspense heads' and "Cheques and Bills" have been engaging the attention of the Government as well as the Audit. In order to check the increase in the number of adverse balances and accumulation of balances under suspense heads and Cheques and Bills, it is necessary that these should be scrutinized in depth and action taken immediately to liquidate the same in the accounts for 2022-23 itself. CCA/CA/Dy. CA (holding independent charge) of the Ministry/Department and Accountants General are required to **append an 'Action Taken Note'** duly signed by him/her explaining therein the reasons of adverse balances and remedial measures taken and also action taken for liquidation of outstanding balances under Suspense heads along with the material for Statement No. 13, 14, 14A, 15 and 16 of Finance Accounts.
3. It has been seen in the past that one of the reasons for minus transactions as explained in the SCT/Material was due to rectification of misclassification in previous years. The reasons of minus transactions wherever they occur, should be specific and in case of rectification of misclassification, year/years to which the misclassification pertains together with the relevant heads of Account should be clarified.
4. Consolidated report on Review of Balances for the year 2022-23 for the Ministry/Department as a whole should reach Finance Accounts Section by **10<sup>th</sup> August, 2023.**
5. It has been noticed in the past that proposal for PPA is not sent to this office for approval but is being included in statements. It must be ensured that in accordance with the provisions enumerated in Para 5.15, a proposal for PPA must be submitted for the approval of the Controller General of Accounts indicating full background and justification. The effect of PPA is to be included in material after approval from CGA office.

**CHECK LIST FOR SUBMISSION OF MATERIAL (FOR STATEMENTS OTHER THAN STATEMENT NO. 4 & 11) FOR UNION GOVERNMENT FINANCE ACCOUNTS 2022-23**

1. **All adverse balances are duly annotated explaining the reason for adverse balance.**
2. Action Taken Note in respect of Adverse Balances is enclosed.
3. Details of balances adopted/dropped on proforma basis are enclosed or has been sent already vide letter No. \_\_\_\_\_ dated \_\_\_\_\_.
4. Details of unreconciled differences between ledger and broadsheets are mentioned in Explanatory Notes to Statement No.5
5. Reasons for minus transactions are explained as per requirement of Office letter O/2/2022-Finance A/c-CGA/E-office C.No.12195/553 dated 08-02-2023.
6. Reasons for minus progressive balances under Capital Expenditure Heads have been explained.
7. All periodical and annual adjustments have been carried out and included in the accounts and a list of adjustments carried out is enclosed.
8. Reasons for huge outstanding balances under minor heads below major heads 8658 to 8662 have been explained and the year wise breakup of the amount outstanding as on **31.3.2023** under such heads have been furnished.
9. Statement showing the amount of balance as on **31.3.2023** in respect of payments made on or before **31.12.2022** under different minor heads under the major head '8670- cheques and Bills' has been furnished.
10. Gross breakup of net closing balance under various suspense minor heads has been furnished in the format prescribed under Para 14(b) (viii).
11. The prescribed certificate of correctness of account has been furnished.
12. Copy of material is being sent to O/o DGA (F&C) simultaneously.

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

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**TIME BOUND**

No. G-25020/1/2023/Finance A/c-CGA/Comp.No.9116/599

**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 03/03/ 2023

**OFFICE MEMORANDUM**

Subject: - Detailed guidelines for the submission of material for the compilation of **Union Government Finance Accounts** for the year **2022-23**.

With reference to time schedule for submission of material for compilation of Union Government Finance Accounts 2022-23 issued vide this Office Memorandum No. O/2/2022-Finance A/c-CGA/E-office C.No.12195/553 dated 08-02-2023 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 and guidelines for the preparation of material needed for the compilation of various statements for the financial year 2022-23 and formats in which information is to be furnished are contained in Annexure 'H'.

Enclosures: As above



(Shailendra Kumar)  
Jt. Controller General of Accounts

To

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

**Formats for submission of statement No. 4(IGAS-I) of Union Government  
Finance Accounts for the year 2022-23**

**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 10.10.4 of Civil Accounts Manual, Data regarding the issue of guarantees will not be subject to check by the Accounts Office. 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 shall be called for from the Finance Wing of each Ministry/Department. The Finance Wing shall be responsible for its correctness, and must ensure to send the duly confirmed statement to the concerned Pr. Chief Controller of Accounts/ Chief Controller/Controller of Accounts by the 21st of April each year. The CCA/CA in turn, would arrange to furnish the same 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 **31-3-2023** 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 2022-23, 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. 31-3-2022) as shown in column No. 9 of the statement for 2021-22 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 **31.03.2023**.



- 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 2022-23: -**

**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 crore 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**

**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: -

**(Amount in crore 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 or Fee	Commission		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**  
Telephone No.

(c) Disclosures to Statement no. 4 - Guarantees given by the Union Government during the year 2022-23: -

Name of the Ministry/Department: -  
(In crore 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								
2	Class (ii)	the								
3	Class (iii)	Guarantees is								
4	Class (iv)	accorded by the Budget								
5	Class (v)	Division,								
6	Class (vi)	Ministry of Finance								
7	Class (vii)	subject to the overall limit of 0.5 per cent of GDP of the financial year								
8	Class (viii)									

Chief Controller of Accounts/Controller of Accounts  
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 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. The reconciliation statement with PFMS should be also changed accordingly.

PROFORMA -1

**INDIAN GOVERNMENT ACCOUNTING STANDARD: 2**

**(a) Statement Containing Details of Total Funds released during the Year 2022-23 as Grants-in-aid and Funds allocated for creation of Capital Assets**

(Rupees in Lakhs)

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			
<b>TOTAL</b>			

**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 2022-23 and value of Grants-in-aid in kind being Capital Assets in nature

(Rupees in Lakhs)

1 Name/Category of the Grantee		2 Total value of Grants-in-aid in kind	3 Value of Grants-in-aid in kind being Capital asset in nature
	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			
<b>TOTAL</b>			

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

Telephone No.: -

(c) Reconciliation Statement for Indian Government Accounting Standard-2

(Rupees in Lakhs)

Name/Category of the Grantee	Object Head	As per manual submitted report	As per e-lekha System	As per PFMS System
State Government	31			
	35			
	36			
UT Governments	31			
	35			
	36			
Urban Local Bodies	31			
	35			
	36			
Panchayati raj Institutions	31			
	35			
	36			
Public Sector Undertakings	31			
	35			
	36			
Non-Governmental Organizations (NGOs)	31			
	35			
	36			
Autonomous Bodies	31			
	35			
	36			
Cooperative Societies and Cooperative Institutions	31			
	35			
	36			
Statutory Bodies and Development authorities	31			
	35			
	36			
others	31			
	35			
	36			

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

Telephone No.: -

**Instructions for preparation of Statement no. 3: Summary statement of Loans and Advances made by the Union Government (IGAS-3)**

1. 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 such as Disbursement, repayments/ interest credited, write off etc. 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 2022-23 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 7601)
  - (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 (IGAS-3)**

1. 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).**
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 such as Disbursement, repayments/ interest credited, write off etc. agrees with the corresponding figure appearing in Statement no. 3 and that in SCT.
3. The formats given are for the purpose of guidance. All Heads of Accounts pertaining to Min./Deptt. in Section 1 of detailed statement, all States/UTs pertaining to Min./Deptt. In section 2 of detailed statements, Additional disclosures and all entities pertaining to Min./Deptt. in section 3 are to be shown.
4. 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 certified 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.
5. Deletion/Enlistment of Defaulters: In case of deletion of defaulters (Repayment of arrears), it may be ensured that amount in arrear (Principal and interest) has either been received or written off. In case it has been received it is to be certified that said amount also appears in SCT. In case of enlistment of defaulters with arrears pertaining to more than a year back in current statement (section 2/3 of St. No. 15) explanation for not incorporating in the statement of previous year may be furnished.
6. In cases, where principal in arrears/interest in arrears decreases, it may be ensured that the decrease is either due to repayment of arrears or due to write off. In case of repayment it is to be certified that the amount also appears in the SCT. In case of write off, copy of Government sanction may invariably be furnished along with the following certificate:

"The decrease in Principal/interest in arrears in respect of following loanee entities is due to repayment of arrears which has been duly accounted for in the SCT."

or

"The decrease in Principal/interest in arrears in respect of following loanee entities is due to write off of arrears by the Government. Sanction conveying the write off and accounting entry for write off is enclosed."

7. If against Principal amount in arrears interest amount in arrears are not shown, reasons for the same may be furnished in footnote as whether the loan is interest free or otherwise.
8. For Principal amount in arrear remaining at the same level, interest amount in arrears should increase from what it was in the previous year. In case there is no increase, reasons for the same may be furnished for each such case in footnote.
9. Further, in Section 2 and 3 under the column – "Total loans outstanding against the entity on 31.3.2023" only the principal portion of the loan is to be depicted i.e. interest in arrear is not to be included under said column. It may also be ensured that total loans outstanding at the close of the year in respect of loanee entity should not be less than "loans in arrears".
10. 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.
11. It has been experienced in the previous years that number of loans is not mentioned in the Addl. disclosures "Fresh loans and advances made during the year". It may be ensured that number of loans is mentioned invariably.

**INDIAN GOVERNMENT ACCOUNTING STANDARD: 3 (i)**  
**Statement No. 3 - Statement of Loans and Advances made by the**  
**Union Government for 2022-23**

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

(In lakhs of rupees)

Loanee Group	Opening Balance on April 1, 2022	Disbursements during the year	Repayment during the year	Write-off of irrecoverable loans and advances	Closing Balance on March 31, 2023 $\{(2+3) - (4+5)\}$	Net increase/decrease during the year (2-6)	Interest payment in arrears
1	2	3	4	5	6	7	8
State Governments							
Union Territory Government							
Foreign Governments							
Government Corporations, Non-Government Institutions, Local Funds, Cultivators etc.							
Government Servants							
<b>TOTAL</b>							

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 13<sup>th</sup> Finance Commission, repayments by the States/Union Territories amounting to Rs. .... lakhs have been written off up to March 31, 2023.
- 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 a loan having been sanctioned as 'loan in perpetuity':

(In lakhs of rupees)

S. No.	Loanee entity	Year of Sanction	Sanction Order No.	Amount	Rate of Interest
1	State and Union Territory Governments				
2.	Other loanee entities				
<b>TOTAL</b>					

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

(In lakhs of rupees)

Sector	Opening Balance on April 1, 2022	Disbursements during the year	Re-payment during the year	Write-off of irre-coverable loans and advances	Closing Balance on March 31, 2023 {(2+3) - (4+5)}	Net increase/decrease during the year (2-6)	Interest payment in arrears
1	2	3	4	5	6	7	8
<b>General Services</b> (Major Head 6075)							
<b>Social Services</b> (Major Heads from 6202 to 6250)							
<b>Economic Services</b> (Major Heads from 6401 to 7475 and Major Head 7615)							
<b>State and U.T. Governments</b> (Major Head 7601 & 7602)							
<b>Foreign Government</b> (Major Head 7605)							
<b>Government Servants</b> (Major Head 7610)							
<b>TOTAL</b>							

**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, 2023			Earliest period to which arrears relate	Total loans outstanding against the entity on March 31, 2023
	Principal	Interest	Total		
1	2	3	4	5	6
State and Union Territory Governments					
Other Loanee entities					
<b>TOTAL</b>					

**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:***

(In lakhs of rupees)

Major /Minor Head of Account Head	Opening Balance on April 1, 2022	Dis-bursements during the year	Re-payment during the year	Write-off of irr-ecoverable loans and advances	Closing Balance on March 31, 2023 {(3+4) - (5+6)}	Net increase/decrease during the year (3-7)	Interest credited
1 & 2	3	4	5	6	7	8	9
<b>GRAND TOTAL</b>							

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

(In lakhs of rupees)

Name of the State or Union Territory Government	Amount of arrears as on March, 31, 2023			Earliest period to which arrears relate	Total loans outstanding against the entity on March 31, 2023
	Principal	Interest	Total		
1	2	3	4	5	6
<b>Total - State Governments</b>					
<b>Total - Union Territory Governments</b>					
<b>Total - State Governments &amp; Union Territory Governments</b>					
<b>Total of other Loanee entities</b>					
<b>Grand Total - State Governments, Union Territory Governments and of other Loanee entities</b>					

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

(In lakhs of rupees)

Loanee-Entity	Amount of arrears as on March, 31, 2023			Earliest period to which arrears relate	Total loans outstanding against the entity on March 31, 2023
	Principal	Interest	Total		
1	2	3	4	5	6
<b>TOTAL</b>					

## Additional Disclosures

### Fresh Loans and Advances made during the year 2022-23

(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
<b>Total - State Governments</b>				
<b>Total - Union Territory Governments</b>				
<b>Total - Foreign Governments</b>				
<b>Total - Government Corporations, Non-Government Institutions, Local Funds, Cultivators etc.</b>				
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				
<b>Total - Loans to Government Servants etc</b>				
<b>GRAND TOTAL</b>				

**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)

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, 2023			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
<b>Total - State Governments</b>							
<b>Total - Union Territory Governments</b>							
<b>Total - Foreign Governments</b>							
<b>Total - Government Corporations, Non-Government Institutions, Local Funds, Cultivators etc.</b>							
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							
<b>Total - Loans to Government Servants etc</b>							
<b>GRAND TOTAL</b>							

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



**CHECK LIST FOR SUBMISSION OF MATERIAL AS PER IGAS-3**

15

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 and guidelines for the preparation of material of various statements for the financial year 2022-23**

**1. Statement No.5- Summary of Balances.**

The Summary of balances as on 31st March, **2023** is to be furnished along with the relevant explanatory notes as per the format given under CAM 41 & 42 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 3 of this Statement.

**2. 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 **2022-23** with the actuals for the year **2021-22** 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 **2022-23** compared to **2021-22** was not on account of abolition of some duty/tax or some other decision of the Government or 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 by the scheduled date.

**3. 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 **2022-23** with the actuals for the year **2021-22** 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/2/2022-Finance A/c-CGA/E-office C.No.12195/553 dated 08-02-2023, 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 **2022-23** 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**. As in the case of Receipts the Revenue Expenditure figures of **2022-23** may be compared with the corresponding figures of **2021-22** and marked variations explained in the letter forwarding the SCT as a footnote at the relevant pages of the print out of the Statement of Central Transactions.

- (iii) It may please be ensured that the amounts adjusted under the minor head 'Transfer to Reserve Funds and Deposit Accounts' under 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 and also in Statement No.13 of Union Government Finance Accounts. **Details in the form of a statement must be provided along with SCT.**

#### 4. **Statement of Expenditure on Capital Account (Statement No.10)**

- i. The expenditure for the financial year 2022-23 according to the revised Heads of Accounts should be added to capital Expenditure up to 2020-21 and progressive figures up to the end of the year **2022-23** arrived at. The expenditure up to **2022-23** 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)**

(Amount in thousands of Rupees)

Nature of Expenditure (Major and Minor head)	Expenditure up to <b>2021-22</b>	Expenditure during <b>2022-23</b>	Total expenditure up to <b>2022-23</b>
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' (Code No.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 **2022-23** through 'Prior Period Adjustment' if not already done.
- ix. CCA, MOF, DIPAM should invariably intimate the full particulars, i.e. the face value and number of shares disinvested during the year, on account of disinvestments of Central Govt. equity holdings to this office as well as to the concerned Ministry/Department. Simultaneously, concerned Ministries should carry out 'Proforma Adjustments' in this regard under respective major/minor heads of accounts under Capital Section.

**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. up to end of 2022-23**

- i. This Statement in respect of each Ministry/Department and Union Territory Administration is required to be furnished by the respective Chief Controllers of Accounts/Accountants General as per the format given at (xix) below.
- ii. A separate Minor Head 190 is already there in List of Major and Minor head to account for expenditure on investment in PSUs. It has been noticed that expenditure on account of investment is being booked under other minor heads also. It may be ensured that all expenditure relating to investment in PSUs is booked under the minor head 190 only.
- iii. Effect of disinvestments in Corporations/Undertakings etc. may be shown by reducing the number of shares and the amount of investment by the face value of the shares disinvested.
- iv. **The Pr. Accounts Offices are required to maintain "Register of Investments" in accordance with the instructions contained in Para 10.11 of Civil Accounts Manual. These may be produced to Audit while conducting local audit of the material pertaining to Finance Accounts.**
- v. The statement should be furnished strictly in the proforma enclosed.
- vi. All the investments made during **2022-23** should invariably be shown in the statement giving reference to Major Head, Minor Head and also the Grant No. Investment, if any booked under other minor heads, other than minor head 190 should also be included in Statement no. 11. However, it may be ensured that Budget provision for investment is made under the minor head 190 only.
- vii. A certificate to the effect that all the investments shown during **2022-23** have been reconciled with those appearing in Appropriation Accounts may be furnished along with the statement. This certificate should be given after due verification. It has been seen in the past that some investments were not included in the statement which were subsequently taken up for inclusion through correspondence. Material for the statement should be sent only after ensuring that complete information is included therein.

- viii. Number of shares and face value of shares (col. 5 and 6) are to be recorded and in cases where the amount of investment does not tally with the value of total shares the reasons for the difference may be indicated in the statement. All disinvestments of shares should be reflected in the relevant columns duly indicating the fact in a footnote. Similarly, if loans are converted into equity these should be suitably indicated in a footnote.
- ix. The reasons for non-declaration of dividend may be intimated. If the concern has been incurring losses, the cumulative loss to the end of **31-03-2023** may be intimated. **During past, it has been noticed that complete information of cumulative loss/amount of dividend declared is not furnished. It is, therefore, impressed upon that necessary correspondence may be made in advance with the PSU, Societies etc., so that full particulars are furnished while submitting the statement to this office by the due date.**
- x. **It has been observed that in Col. Showing No. of Shares, face value and Type of shares, no information is furnished by the Ministries. The requisite information may be called for in advance from the companies (PSUs) and be included in the Statement invariably.**
- xi. Percentage of Government's investment to the total paid up capital (col.8) and information in column 9 regarding amount of dividend/ interest etc., should invariably be indicated. It has been seen that percentage is not changed in case of fresh investment or disinvestment during the year. In case Col.9 is nil, the reason for the same may be indicated in the statement.
- xii. The location of the companies/ corporations may invariably be shown.
- xiii. The name of the companies/corporations should be shown in full and not in abbreviations.
- xiv. In case of Government Departments subsequently converted into companies/ corporations, your attention is invited to Para 5.15.2 of Civil Accounts Manual. It has been laid down therein that the progressive expenditure under various capital expenditure heads pertaining to such Departmental undertaking incurred prior to conversion needs to be reclassified under the appropriate heads in the light of the change in the status of the Undertaking. Also, it may be ensured that the capital expenditure incurred prior to conversion is included in the accounts of investments of the company/corporation.
- xv. Figures relating to Companies /Corporations should invariably match with those depicted in their annual accounts.
- xvi. All disinvestment of shares should be reflected in the relevant column duly indicating the fact in a footnote. Capital Head in which the effect of disinvestment is to be given in Statement No.10 of Finance Account may also be indicated in the remarks column. It may be ensured that the effect of disinvestment is actually given in relevant Capital Head of account in Statement No.10.
- xvii. If loans are converted into equity these should be indicated in a footnote. The relevant Loan and Capital Major, Minor Heads of account may be indicated in remarks column. It may be ensured that effects of conversion are actually given in Statement No.10 & 15.
- xviii. In the statement the Investments/disinvestment/conversion of loan into equity during the year is shown distinctly.

xix. The statement no. 11 should accompany **CHECK LIST (which is to be signed by the CCA/CA concerned and forwarded to this office along with the statement)** as per the format given hereunder:-

- a. Amount in column in 7 & 9 have been furnished in thousands of rupees.
- 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 **March,2023** has been furnished.
- e. A certificate to the effect that investment made during **2022-23** as furnished in statement No. 11 have been reconciled with the figures appearing in App. A/C.

**xx. 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 2022-23.**

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 2022-23.

1	Name of the concern	Years of investment	Details of investment			Total amount invested up to end of 2022-23	Percentage of Government's investment to the total paid up capital	Amount of the dividend / interest received and credited to Govt. during the year 2022-23 (In thousands of rupees)	Remarks
			Type of shares	Number	Face value of each share (Rs)				
2	3	4	5	6	7	8	9	10	
<b>I</b>	<b>Statutory Corporations</b>								
<b>II</b>	<b>Joint Stock Companies</b>								
(a)	Government Companies/ Corporations								
(b)	Other Companies								
<b>III</b>	<b>International Bodies</b>								
<b>IV</b>	<b>State Co-operative Banks/Other Banks</b>								
<b>V</b>	<b>Co-operative Societies</b>								
	<b>TOTAL</b>								

Chief Controller of Accounts/Controller of Accounts  
Telephone No.

**7. 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 **2022-23** 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 1.4.2022	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. 2023 (Col.2 + Col.3 -- Col.5 + Col.8)
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)	
6.	7.	8.	9.	10.	11.	12.

**8. Statement No.13-Statement of Receipts, Disbursements and Balances under heads of accounts relating to Debt, Deposits and 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.

Head of Account (Major and Minor Head of account)	Opening balance as on <b>1.4.2022</b>	Balances dropped/accepted on proforma basis during the year 2022-23 (AG/Pr.AO wise details should be given separately in actual amount)
1	2	3
	Rs.	Rs.

Revised opening balance as on <b>1.4.2022</b> (Col. 2+3)	Receipt during the year <b>(2022-23)</b> (As shown in the SCT)	Disbursement during the year <b>(2022-23)</b> (As shown in the SCT)	Closing balance as on <b>31.3.2023</b>
4	5	6	7
Rs.	Rs.	Rs.	Rs.

Figures in Cols. (2), (4), (5), (6) and (7) should be rounded in thousands of rupees.

The Principal Accounts Offices have already adopted the balances under Debt, Deposits and Remittances heads allocated to them by the Accountants General up to **31.3.2023** on proforma basis and have already included these balances in their Statement No.13 for **2022-23** in accordance with instructions issued on the subject. The statement should, therefore, include balances adopted by them.

Only the balances shown as adopted in the annual progress report, which falls due for submission to this Office by **11.05.2023** vide item 2(ii) of the Time Schedule for closing of annual accounts 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. 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 **31.12.2022** 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 <b>31.03.2023</b> Statement No.13	as per	on	Balance as on <b>31.03.2023</b> in respect of cheques issued on or before <b>31.12.2022</b>
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 **2022-23**, but old items could be cleared by operating this minor head. Action may be taken to clear the outstanding balance at the end of **2022-23**.
- 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 **2022-23** 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 **2022-23** may be reviewed and suitable steps taken to clear all outstanding items/ to bring down the outstanding balances in due course. The year-wise breakup of the balances as on **31.3.2023** may be furnished.



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- 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 <b>31.3.2023</b> (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 therefore 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, full reasons therefore 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 5.3.4 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 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, **2022-23**. 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.

9. **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 (31.3.2023) 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 1.4.2022	Additions during 2022-23	Repaid during 2022-23
1	2	3	4	5

Outstanding balance as on 31.3.2023	Interest paid during 2022-23	Outstanding balances as on 31.3.2023 (in crores of rupees)	Exchange rate adopted 31.3.2023
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.

10. **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 of State/Concern	Outstanding as on 1st April, 2022	Addition during the year	Total
1	2	3	4	5

Discharge during the year	Outstanding as on 31 <sup>st</sup> March, 2023	Interest received and credited to NSSF.
6	7	8

11. **Disinvestments (Statement No. 10 and 11)**

In Statement No.10, progressive Capital outlay as on 31.3.2023 may be reduced by the face value of equity disinvested (i.e. face value x no. of shares disinvested) during the year 2022-23 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.

12. 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 2022-23 (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.

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13. **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.**
  14. 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.
  15. 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**  
**Telephone No.**