



**OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS,
ULAN BATAR ROAD, PALAM, DELHI CANTT.-110010
Tel:011-25665548,25665583/84,25665736/37,Jt.CGDA(A&B)Tel-
25674789,Fax:011-25674786, 25674821**

Important Circular No. 85

No.A/III/12273/Accounts/2011-12

Dated 27-03-2012

To

*all Pr. CGDA/CSDA
(including zonal office (OPD) (Chennai)
and AO (DAS) MOD (Giri)*

Sub:- Submission of material for the compilation of **Union Government Finance Accounts** for the year 2011-12– Statements No.5 &13.

A copy of CGA, Min. of Finance,(Deptt of Expdr), New Delhi O.M No. G-25020/1/2012/Circular/UGFA/MF-CGA/FA/TS/1275 dated 21st March 2012 along with enclosures is forwarded herewith for information and necessary action please. In the above mentioned circular, the CGA Min of Fin (Deptt of Expdr) has desired that the above statements with Govt. accounts may be furnished to them so as to reach them by **06-06-2012** positively. It has, therefore, been decided that the above Statements for the year 2011-12 may please be forwarded by **01.06.2012 positively for March (Supply Corrections) Account 2012 (14/2012) and within a week of receipt of compilation for March (Manual) Account 2012 (15/2012).**

2. While forwarding above statements, the following points may please be taken in to account :-

- a) There is no change in the existing format of Statements No. 5 &13
- b) Check list as prescribed by the CGA, Min. of Finance, (Deptt of Expdr) is submitted along with the Statement 5 & 13.
- c) Total against each major/minor head of account is worked out correctly.
- d) The figures of the 'Receipts' and 'Disbursements' agree with the corresponding figures in the compiled actuals.
- e) No balance should remain outstanding under Major Head '8659-Suspense Defence' at the end of year.
- f) 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'.

(c) The balances under Suspense Head are shown on net basis in Statement No.13, the break-up of above balances on gross basis may also be given in the format given below as desired by the CGA, Min of Fin (Deptt of Expdr) :-

(In thousands of Rupees)

Major Head 8659	Minor Head of Account		Closing Balance as on 31.3.2012 (Net as shown in Statt No.13)	Break up of closing balance (Gross basis)	
	Code	Description		Debit	Credit
1	2	3	4	5	6
	101	PAO Susp.			
	102	AG Susp.			
	108	PSB Susp			
	109	RB Susp.			
	113	PF Susp.			
	125	Adjustment with Pakistan			
	138	Other Nominated Banks			
	140	Misc.Susp.			
Total					

(iii) Cheques and Bills(Major Head-8670)

Normally no amount should remain outstanding under this head beyond three months period. The balance under this head may please be reviewed for taking remedial action where necessary. A statement showing the amount of outstanding cheques in respect of cheques issued on or before 31.12.2011 may be furnished in the following format along-with the material for Statement No.13 in the format given below:-

(In thousands of Rupees)

Minor Head under Major Head 8670	Balance as on 31.3.2012 as per Statement No.13	Balance as on 31.03.2012 in respect of Cheques issued on or before 31.12.2011
109-Defence Cheques		
Total		

4. Please ensure that the above information and reports are forwarded to this HQrs on the dates as prescribed in Para 1 above. Please also ensure that a copy of the above Statements are also endorsed in the AROB for 2011-2012.

5. Please acknowledge receipt.

R.K. Karna
(R.K. Karna)
Jt.CGDA(Accounts & Budget)

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MOST IMMEDIATE

No. G-25020/1/2012/Circular/UGFA/ MF-CGA/FA/TS/1275

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

Dated: 21st March, 2012

OFFICE MEMORANDUM

Subject: - Detailed guidelines for the submission of material for the compilation of **Union Government Finance Accounts** for the year 2011-12.

The Time-schedules for submission of the Statement No. 3 and 11 of Union Government Finance Accounts for 2011-12 and closing of annual accounts & Submission of SCT have been issued vide this Office O.M. No. G-25020 /1/ 2012 /3 &11 / MF-CGA / FA / TS /1272 and O.M. No. G-25018/1/2011-12/MF-CGA/FA/TS/1273 dated 16th March, 2012 and 19.3.2012 respectively. As, the material contained in statements No.3 & 11 should normally be available with the Chief Controllers/Controllers of Accounts, before the accounts for the year are finally closed, these statements must be sent to this Office by the due dates i.e. 06.06.2012 for statements No.3 and 11.

2. Instructions and guidelines for the preparation of the basic material needed for the compilation of various other Statements of Union Government Finance Accounts are contained in Annexure 'A'.

3. In pursuance of the instructions contained in this office O.M. No. 14(10)/86/TA/1192 dated 1.12.1986, the material for the Union Government Finance Accounts is required to be submitted to this office by rounding off the transactions to the nearest thousand of rupees. However, as envisaged in Sub-Para (v) of the said O.M. in respect of balances under Debt, Deposits and Remittances heads, adopted/dropped on proforma basis, the **full details of actual balances so adopted/dropped will continue to be given in the supporting Statement as hitherto fore.**

4. Adverse balances under various heads and huge accumulations under 'Suspense heads' and "outstanding cheques" 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 outstanding cheques it is necessary that these should be scrutinised in depth and action taken immediately to liquidate the same in the accounts for 2011-12 itself. **CCAs/CAs/Dy. CAs 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 Statements No.13, 14, 14A, 15 and 16 of Finance Accounts.**

5. **Reasons for minus transactions.**

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. This is not acceptable to the Audit. The reasons of minus transactions wherever they occur, should be specific and year/years to which the misclassification pertains together with the relevant heads of Account should be clarified.


Contd. /

6. Complete materials (in duplicate) for the Finance Accounts 2011-12 duly signed by the Chief Controller/ Controller / Dy. Controller of Accounts (as the case may be)/ Accountant General may please be furnished to this Office by 06.06.2012 positively, by name to the undersigned, as well as to the accredited Audit Officer. Also a check list for submission of material enclosed with this O.M. may be attached with the forwarding letter duly signed by Pr. AO and countersigned by the head of accounting organization viz., CCA, CA etc.

7. As already mentioned in Para 1 of this Office O.M G-25018/1/2011-12/MF-CGA/FA/TS/1273 dated 19.3.2012, the Union Government Finance Accounts for 2011-12 have to be finalised latest by **31st August, 2012**, it may kindly be ensured that dates prescribed for submission of the material to this Office are strictly adhered to.

8. Receipt of this O.M. may please be acknowledged.

9. Hindi version will follow.


(M. Pran Konchady)
Joint Controller General of Accounts
Tele: 2462 4614

To

1. Pr. Chief Controllers /Chief Controllers/Controllers/Dy. Controller of Accounts and Principal Accounts Officers of all Ministries/Departments of the Government of India. While giving the Accountant General wise details of the balances adopted on proforma basis the particulars of communications returning certified copies of proforma 'B' to the Accountant General should invariably be given. Separate annexure should be prepared for this purpose and submitted along with the material if the same has not been sent separately vide item 2(iii) of the time Schedule.
2. All Accountants General/ Directors of Audit.
3. The PAO, President's Secretariat Rashtrapati Bhawan, New Delhi.
4. The PAO, Rajya Sabha, Parliamentary House Annexe, New Delhi.
5. The PAO, Lok Sabha, Parliamentary House Annexe, New Delhi.
6. Pr. Accounts Office, Govt. of N.C.T. of Delhi, 5 - Sham Nath Marg, Delhi.
7. The Director of Accounts & Treasuries D.A.T. Office Complex, New Municipal Road, Kumaragurupallam, Pondicherry - 605003.
8. Chief Pay and Accounts Officer, Andaman & Nicobar Island Administration, Port Blair.
9. The Controller of Aid Accounts and Audit, Ministry of Finance, Department of Economic Affairs, New Delhi.
10. The Director of Accounts, Ministry of Defence, New Delhi/ Daman and Diu, Daman/ Goa, Panaji.
11. The Controller General of Defence Accounts, O/o CGDA (Civil), Ulan Batar Road, Palam, Delhi cant-110010
12. The Secretary, Ministry of Railways, Rail Bhawan, New Delhi.

13. The Director (PA-II), Deptt. Of Post, Dak Bhawan, Sardar Patel Chowk, Parliament Street, New Delhi.

~~14. The Director General, Department of Telecommunications, Sanchar Bhawan, New Delhi.~~

15. The Comptroller and Auditor General of India, New Delhi-110 002. It has been noticed in the past that balances have been shown as dropped by certain Accountants General merely on transmission of proforma 'B' to the Pay and Accounts Offices without ensuring receipt of their acceptance. The subsequent rejection of proforma 'B' by the Pay and Accounts Offices for want of details or otherwise, in such cases, has resulted in avoidable correspondence with both the Pay and Accounts Offices and the Accountant General, besides retarding the progress of allocation and adoption of balances. The Accountants General may therefore, be advised that they should drop the balances in their books only on receipt back of proforma 'B' duly certified by the Principal Accounts Officer concerned in terms of Comptroller and Auditor General of India's letter No. 370-AC/Sep/140-76 dated 18.5.1977. The balances so dropped should be shown in the respective Statements which should be supported by Pay and Accounts Office wise details of allocation of balances, and the particulars of communications of Pay and Accounts Offices accepting the proforma 'B' to facilitate us for pairing of figures and effecting of transfer of balances in the books of this Office. The requisite information may be given by **25.05.2012** in the Annexure to be sent to this Office as per instructions contained in this office circular O.M. No. G-25018/1/2011-12/MF-CGA/FA/TS/1273 dated 19.3.2012.

16. Director General of Audit, Central Revenues, New Delhi, Pr. Director of Audit/ Economic and Service Ministries/ Scientific Ministries, New Delhi /Scientific and Commercial Department, Mumbai, Director General of Audit, Defence Services, L-II Block, Brassy Avenue, New Delhi.

17. Secretary, PAO (Lakshadweep), Kavaratti.

18. Dy. CGA (Systems Group) O/o CGA, New Delhi for placement of this circular at Web site.

CHECK LIST FOR SUBMISSION OF MATERIAL FOR FINANCE ACCOUNTS

Statement No.5, 10, 13, 14 (by Controller of Aid Accounts & Audit), 14 A (by CCA, Department of Economic Affairs), 15 and 16 (Appendix No. 2 by CCA, Department of Economic Affairs) are enclosed.

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. Details of unreconciled differences between ledger and broadsheets are mentioned in Explanatory Notes to Statement No.5
4. Reasons for minus transactions are explained as per requirement of O.M. dated **19.3.2012**.
5. Reasons for minus progressive balances under Capital Expenditure Heads have been explained.
6. All periodical and annual adjustments have been carried out and included in the accounts and a list of adjustments carried out is enclosed.
7. 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 **31.3.2012** under such heads have been furnished.
8. State/UT wise breakup of figures under 7601/7602 has been furnished.
9. Statement showing the amount of outstanding cheques as on **31.3.2012** in respect of cheques issued on or before **31.12.2011** 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.

(Signature)
Sr. Accounts Officer
Principal Accounts Office

(Countersigned)
Head of Accounting Organization
Chief Controller of Accounts/ Controller of Accounts

ANNEXURE A

General guidelines for the submission of material for the preparation of Union Government Finance Accounts for the year 2011-12.

1. Statement No.1- Summary of Transactions.

This Statement is to be compiled by the Finance Accounts Branch of the Controller General of Accounts Organisation.

2. Statement No.2- Summary of Debt Position.

This Statement is to be compiled by the Finance Accounts Branch of the Controller General of Accounts Organisation.

3. Statement No.3- Loans and Advances by the Union Government.

This Statement is required to be furnished by the Chief Controllers of Accounts/ Accountants General by **6th June, 2012** in the prescribed proforma and in accordance with the guidelines circulated with O.M. No. G-25020 /1/ 2012 /3 &11 / MF-CGA / FA / TS /1272 dated **16.3.2012**(for Chief Controllers of Accounts and Accountants General who are rendering accounts of Union Territories). **This Statement is to be prepared in lakhs of Rupees.**

4. Statement No.4- Guarantees given by the Union Government.

Necessary instructions for compilation of this Statement are being issued separately.

5. Statement No.5- Summary of Balances.

The Summary of balances as on 31st March, 2012 along with the relevant explanatory notes is required to be furnished by the Chief Controllers of Accounts/Accountants General in the format available in the printed Union Government Finance Accounts.

Regarding unreconciled 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.

6. (i) Statement No.6-Statement showing the percentage distribution of Revenue Receipts and Expenditure for the year.

(ii) Statement No.7- Statement showing the distribution between Charged and Voted Expenditure.

The Statements No.6 and 7 are to be compiled by the Finance Accounts Branch of the Controller General of Accounts Organisation.

7. Statement 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 **2011-12** with the actuals for the year **2010-11** and reasons for marked variations in receipts (decrease or increase), furnished. It may be further ensured (a) all revenues realised 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 **2011-12** compared to **2010-11** 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.

8. 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. The Chief Controllers of Accounts/Accountants General are, however, 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(iii) of this Office Time Schedule G-25018/1/2012-12/MF-CGA/FA/TS/1273 dated 19.3.2012 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 2011-12 may please be carried out, reasons for the variations investigated and the result thereof intimated to this Office. As in the case of Receipts the Revenue Expenditure figures of 2011-12 may be compared with the corresponding figures of 2010-11 and marked variations explained in the letter forwarding the SCT on floppy/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.

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

Capital Expenditure for pre-departmentalization period would have already been received by the Chief Controllers from the Accountants General or from the Departmental authorities. To this, the expenditure for the post-departmentalisation period according to the revised Heads of Accounts should be added and progressive figures up to the end of the year 2011-12 arrived at. The expenditure up to 2011-12 in the Capital Account by Major and Minor Heads (Statement No.10) may be communicated in the following form:-

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

Nature of Expenditure (Major and Minor head and code No.)	Expenditure up to 2010-11 (in thousand of Rupees)	Expenditure during 2011-12 (in thousand of Rupees)	Total expenditure up to 2011-12 (in thousand of Rupees)
1	2	3	4
	Rs.	Rs.	Rs.

(i) 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.

(ii) *The reasons for the minus transactions under all heads other than 'Deduct' heads should be explained by means of suitable footnotes.*

~~(iii) The Statement should be prepared strictly in accordance with the authorised major/minor heads of Accounts.~~

(iv) The reasons for the minus progressive capital outlay may be elucidated in a footnote.

(v) It may be ensured that the transactions during the year rounded in thousands of rupees 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. In this connection provision of this office D.O. letter No.G-25018/1-81/MF-CGA/FA/1100 dated 16.9.88 may please be kept in view.

(vi) 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.

(vii) 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 2011-12 through 'Prior Period Adjustment' if not already done.

(viii) CCA, MOF, DEA 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 Goats. Equity holdings. Simultaneously, concerned Ministries should carry out 'Proforma Adjustments' in this regard under respective major/minor heads of accounts under Capital Section.

10. Statement No.11-Statement showing the investments of the Union Government in Statutory Corporations, Companies

(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 by 2nd June, 2008. Necessary guidelines for preparing the Statement have already been issued separately vide this office O.M. No. G-25020 /1/ 2012 /3 &11 / MF-CGA / FA / TS /1272 dated 16.3.2012.

(ii) 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.

11. Statement No.12-Statement showing Capital and other expenditure (outside the Revenue Account) to the end of the year and the Principal sources from which funds were provided for that expenditure.

This Statement is to be compiled by *the Finance Accounts Branch of Controller General of Accounts* Organisation on the basis of material received for Statements No.10 and 13.

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12. 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 2011-12 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 1.4.2011	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.

Recoupmnt to the Fund during the year			Advances remaining unrecouped at the end of the year			Balance on 31.3. 2012 (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.

13. 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) and Code No.	Opening balance as on 1.4.2011	Balances dropped/accepted proforma between and 31.3.2012 (AG/PrAO wise details should be given separately in actual amount)
1	2	3
	Rs.	Rs.

Revised opening balance as on 1.4.2011 (Col. 2+3)	Receipt during the year (2011-2012) (As shown in the SCT)	Disbursement during the year (2011-2012) (As shown in the SCT)	Closing balance as on 31.3.2012
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 31.3.2011 on proforma basis and have already included these balances in their Statement No.13 for 2011-12 in accordance with instructions issued on the subject. The opening Balances as on 1.4.2011 should, therefore, include balances adopted by them up to 31.3.2011.

Only the balances shown as adopted in the annual progress report, which falls due for submission to this Office by 25.05.2012 vide item 2(iv) of the Time Schedule for closing of annual accounts circulated with O.M. No. G-25018/1/2011-2012/MF-CGA/FA/TS/1273 dated 19.3.2012 should be shown in col.3 of Statement No.13 in whole rupees. 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 figures appearing under column 6 (Disbursements) and column 7 (Closing balance) under suspense major heads '8658-to 8663' would give a clue that certain items/transactions remain there under without clearance and adjustment to the final expenditure head in the Appropriation Accounts of the concerned Demand for Grants. It should, therefore, be ensured that, normally no balance remains outstanding under any of these heads at the end of the year. Of course, balance representing amounts of outstation pay bills pertaining to March encashed during that month shall remain outstanding under the minor head Suspense Accounts (Civil).

(iv) The outstanding amount under the Major Head '8670-Cheques and Bills' should represent the amount of unencashed cheques only. Normally, no amount 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 31.12.2011 under different minor heads may be furnished along with the material for statement no.13 in the format given below:

Minor head under MH 8670	(in thousand of rupees)	
	Balance as on 31.03.2012 as per Statement No.13	Balance as on 31.03.2012 in respect of cheques issued on or before 31.12.2011
102 PAO Cheques		
103 Deptt. Cheques		
---- ----- Cheques		
TOTAL		

A similar statement showing the amount of outstanding cheques as on 31.06.2012 for cheques issued on or before 31.3.2012 under different minor heads may be furnished by 16.07.2012.

(v) The minor head 'Departmental Adjusting Account' under Major Head '8658-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 2011-12, but old items could be cleared by

operating this minor head. Action may be taken to clear the outstanding balance at the end of 2010-11.

(vi) 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 2011-12 but old items could be cleared by operating this minor head. Action may please be taken to clear the outstanding balances at the end of 2010-11.

(vii) The outstanding balances under various suspense minor heads below the Major Heads '8658 to 8663' as at the end of 2011-12 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 31.3.2012 may be furnished.

(viii) 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 31.3.2012 (Net as shown in St. No.13)	Break-up of closing balance (Gross basis)	
	Code	Description		Debit	Credit

(ix) 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.

(x) 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.

(xi) 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, 2011-12. 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.

(xii) 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.

(xiii) The figures of minor heads Code No. 101, 103, 105 and 106 under Major Head '6001-Internal Debt of Central Government' are required to be exhibited sub head wise in

Statement No.14A of Union Government Finance Accounts. The figures of this head may, therefore, be furnished sub head wise in Statement No.13.

(xiv) The figures under each minor head should be rounded off to the nearest thousand of rupees.

(xv) 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.

14. 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 (31.3.2012) is required to be furnished by *the Controller of Aid Accounts and Audit* in the following form:-

For inclusion in **Statement No.14.**

S. No.	Name of Country (Foreign currency indicated in brackets)	Outstanding balance as on 1.4.2011	Additions during 2011-2012	Repaid during 2011-2012
1	2	3	4	5

Outstanding balance as on 31.3.2012	Interest paid during 2011-2012	Outstanding balances as on 31.3.2012 in Rs.(Crore)	Exchange rate adopted 31.3.2012
6	7	8	9

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

15. Statement No.15--Statement of Loans and Advances showing the amounts advanced and repaid, interest received during the year and the balances of such loans and advances at the commencement and close of the year.

(i) The balance as on 1st April, 2011 under each of the Major and Minor Heads of Accounts as per the classifications relating to heads 6075 to 7615 are required to be given in Statement No.13 as per Para 14 above. The State wise break up of figures under the head '7601-Loans and Advances to State Governments' and Union Territory-wise break up of figures under the head '7602-Loans and Advances to Union Territory Governments' may be indicated separately. Similarly, foreign Government-wise break up of figures of opening balance under the head '7605-Advances to Foreign Governments' may also be intimated.

(ii) Attention is also invited to this Office circular letter No.G-25018/Int-State/80-81/FA/2557-78 dated 19.11.1981 regarding reconciliation of figures adjusted by them under **0049-01-Interest from State Governments** and **02-Interest from Union Territory Governments** with the corresponding figures adjusted by the State Accountants General under the Head **2049-04-Interest on Loans and Advances from Central**

Government. The reconciliation for the year 2011-12 may be carried out and reasons for variations intimated to this Office.

(iii) In respect of the amounts shown under the minor head "190 - Loans to Public Sector and Other Undertakings" below the various major heads, the Undertaking-wise details of the transactions during the year, 2011-12 and the balances at the commencement (1.4.2011) and end of the year (31.3.2012) may be furnished.

(iv) Similarly reconciliation of figures booked under the Major Head '7601' with the corresponding figures booked under the Major Head '6004' as appearing in the books of the State Accountants General during 2011-2012 may also be carried out and reasons for variations investigated and intimated. Besides, a separate Statement showing details of loans advanced during the year for plan purpose should be furnished major head wise.

16. Annexure to Statement No.15—Beneficiary wise Statement of Government Loans and Advances.

This statement should be prepared in the same line as that of statement No.15 with additional information on amount overdue and interest arrears, if any against the beneficiary i.e. states/UTs/PSUs etc. as per format below. Figures furnished under the columns 'Principal overdue' and 'interest overdue' should invariably be similar to the figures furnished under the column "Principal amount in arrears and interest amount in arrears" for Statement No.3 circulated vide this office OM No. G-25020/1/2012/3 & 11/MF-CGA/FA/TS/1272 dated 16.3.2012.

Annexure to Statement No.15- Beneficiary-wise Statement of Government Loans & Advances							
(Rs. Crores)							
		1-Apr-2011	Disbursements	Recoveries	31-Mar-2012	Overdue	
						Principal	Interest
A	State Governments						
	Assam						
	Loans for Non Plan Schemes						
	Loans for State Plan Schemes						
	Loans for Central Plan Schemes						
	Arunachal.....						
B	UT Governments						
C	Foreign Governments						
D	Govt. corporation, Non-Govt Institution, Local Funds, Cultivator etc.						

E	Government Servants					
Total						

Note:

1. Statement will be prepared beneficiary wise. Item 'A' will list all States and item 'B' all UTs. Similarly, names of individual foreign governments would appear under items 'C'. Items 'D' and 'E' will carry only one consolidated figure each.
2. In the case of Loans to State / UT Governments, Sub-Major and Minor Head wise details will also be shown under each State/UT.
3. Amount overdue and interest arrears, if any will be shown against the beneficiary/category.

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

This statement is to be compiled by the Finance Accounts Branch of the Controller General of Accounts Organization.

Appendix No.1 to Statement No.16.

This statement is to be compiled by the Finance Accounts Branch of the Controller General of Accounts Organization.

Appendix No.2 to Statement No.16.

The information should be furnished by CCA, Deptt. of Economic Affairs in the following format.
(in thousands of rupees)

S. No.	Name of State	Outstanding as on 1st April, 2011	Addition during the year	Total
1	2	3	4	5

Discharge during the year	Outstanding as on 31 st March, 2012	Interest received and credited to NSSF.
6	7	8

18. Statement No. 17 -Statement showing details of earmarked balances.

(i) In this Statement, the balances of individual 'Reserve Fund' and 'Deposit Accounts', the balances of which are earmarked for specific purpose are required to be shown. The material for this Statement may please be furnished in the following proforma.

Name of the Reserve Fund or Deposit account	Balance as on 1st April, 2011	Balance as on 31st March, 2012.
1	2	3

Contd.

(ii) The Statement of earmarked balances supplements Statement No.13. Where there is a separate minor head for a Reserve Fund the figures shown against the same in this Statement should agree with the corresponding figures shown in Statement No.13. Under certain minor heads, like 'Other Funds' etc. there are several 'Reserve Funds'. In such cases, the figures of individual Reserve Funds should be furnished separately but it may please be ensured that total of these (several) funds comprising a particular minor head agrees with the corresponding figures shown in Statement No.13. The total of each major head should agree with the corresponding total shown in Statement No.13. The account of certain funds also appears in Appropriation Accounts. In such cases it should be ensured that figures shown in Appropriation Accounts agree with those appearing in Finance Accounts.

19. Disinvestments (Statement No. 10 and 11)

In Statement No.10, the face value of the Government's equity holdings disinvested during the year 2010-11 shall be reduced from the progressive Capital outlay as on 31.3.2012 of the relevant Capital minor head with a footnote explaining the position. This amount is also required to be reduced from the investments of the concern in Statement No.11. This may please be ensured before submitting the material for Statement No. 10 and 11.

20. 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 2011-12 (along with the reasons in the latter case) should be furnished, as required vide this office O.M.No.G-25018/1/78/MF-CGA/FA/1791 dated 26.6.1978. A certificate to the effect that all periodical adjustments have been carried out may be furnished while forwarding the material for Finance Accounts.

21. **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.**

22. 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.

23. The enclosed 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.

Contd.

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.

(Signed by
Chief Controller of Accounts/ Controller of Accounts/ Accountant General)

No. A/III/12273/Accounts/04-05
Office of the C.G.D.A.
West Block-V, R.K.Puram,
New Delhi-110066
Dt. 12-4-2005

To

All Pr.CsDA/CsDA

Sub:- Revised Accounting Procedure of PLI.

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Instruction in regard to Proforma dropping of PLI premium recovered up to the year 2002-03 were issued vide this HQrs. letter No. A/III/12159/200001/Committee dt. 03-09-2004.

2. Since the consolidated report on Statement No. 5 & 13 based on March (Supply. Corrections), 2005 Accounts (14/05) is to be rendered to the CGA, Ministry of Finance (Department of Expenditure) by 22-07-05, it is requested that the PLI amount recovered/accumulated up-to the year 2003-04 duly reconciled with Dte of PLI may be dropped in the Statement No 13 of ROB for the year 2004-05 and ensure that the ROB is forwarded to this HQrs by the prescribed data viz. not later than 11-07-05. In this connection Para 7 (viii) of Annexure 'A' to this HQrs Imp. Letter No. A/I/13311/1/2004-2005/ACA-I dt 16-3-05 refers.
3. It has been experienced that the ROB incorporating March (Supply Manual Corrections) Accounts are generally not received in the prescribed time from some Controller's offices due to one reason or others. This often delays rendition of Statement No. 5 & 13 to the CGA Ministry of Finance (Department of Expenditure), besides inviting adverse comments from the DGADS. It has, therefore, been decided that the amount of PLI may be dropped in the ROB based of March (Supply Correction) 05 Account (14/05) only. No change in this amount will be acceptable in the ROB based on March (Supply. Manual Corrections) Accounts (15/05) under normal circumstances. Therefore, the Accounts Section in the Controller's office should be very careful in dropping the amount and should drop correctly with all care and alertness only after having reconciled the same with the Dte of PLI, Kolkata.
4. While dropping the PLI amount in ROB 2004-05, a certificate to the effect that "PLI amount dropped has been reconciled with the Dte of PLI and Proforma adopted by them" may be endorsed in the ROB".

Sdxxx
Sr. Accounts Officer (A/Cs)