



**OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS, ULAN  
BATAR ROAD, PALAM, DELHI CANTT-110010**

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**Important Circular No. 94**

**No. A/III/11383/Accounts/2012-13**

**Dated 07 -03-2013**

**To**

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

**Sub:- Rendition of Statements No.3, 4 & 11 of Finance Accounts for the year  
2012-13.**

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A copy of CGA, Govt. of India, Min. of Finance,(Department of Expenditure), New Delhi O.M. No.G-25020/1/2013/ Circular – 3, 4 & 11/MF-CGA/FA/TS/1324 dated 19<sup>th</sup> February, 2013 (copy enclosed) is forwarded herewith for information and necessary action please.

2. In the above mentioned circular, CGA, Ministry of Finance (Department of Expenditure.), New Delhi has desired that Statements No. 3, 4 & 11 for the year 2012-13 may be furnished so as to reach them positively by 06-06-2013, 13-05-2013 and 06-06-2013 respectively. The above statements for the year 2012-13 may be furnished to this HQrs by the dates mentioned below against each statement, positively in the format prescribed by the CGA, Ministry of Finance, (Department of Expenditure) vide their O.M. cited above with the requisite certificate regarding reconciliation of amount shown therein with compiled actual.

- |      |                 |                                |
|------|-----------------|--------------------------------|
| (a). | Statement No.4. | - 29 <sup>th</sup> April, 2013 |
| (b)  | Statement No. 3 | - 17 <sup>th</sup> May, 2013   |
| (b)  | Statement No.11 | - 17 <sup>th</sup> May, 2013   |

(Statement showing the investments of the Union Govt. in Statutory Corporations, Govt. Companies, Other Joint Stock Companies, Co-operative Banks and Societies etc.)

**Nil report is also required.**

3. It has been our experience that the reports are sometimes delayed by some of the Pr. CsDA/CsDA on the ground that information is awaited from the sub-offices. This may result in delayed submission of consolidated report to the CGA, Ministry of Finance (Department of Expenditure). Therefore, timely rendition of report needs no emphasis. With a view to ensuring that a consolidated report is furnished to this HQrs. on the prescribed dates, suitable instructions may kindly be issued to sub-offices under your organization telegraphically/through FAX, well in advance. **In case any delay is anticipated, the requisite information may be collected from the concerned authorities by personal liaison.**

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. In this connection it is mentioned that as per records of this HQrs the details of Consumer Co-operative Societies, which is/are lying defunct/functioning under your audit jurisdiction are enclosed for information and necessary action. 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 .

5. Further the following shortcomings are generally noticed in respect of report of Statement No 11 received from the Principal Controllers/Controllers :-

- (i) The reasons for non-declaration of dividend 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 being shown in some cases under column 7 of Statement No.11.
- (iv) Statement No 3, 4 &11 are not supported with Check List as prescribed by the CGA.
- (v) TE particulars of the amount of the dividend/interest received and credited to Govt during the year are not mentioned. The same may please be mentioned under Col. 9 of the Statement.

(vi) Other instructions issued by the CGA Ministry of Finance, (Department of Expenditure), vide their O.M. cited above are not being properly taken care of particularly in the case of report in respect of Statement No 11.

6. It is, therefore, requested that Statements No.3, 4 and 11 duly completed in all respects alongwith prescribed **Check List** may be sent to this HQrs on the Proforma prescribed by the CGA (as enclosed with the above quoted letters) on due dates, as indicated above, to enable this office to forward the consolidated report to the CGA, Ministry of Finance ( Department of Expenditure), New Delhi.

7. The details of the co-operative societies under your audit jurisdiction (wherever applicable) are enclosed for information

Please acknowledge receipt.

Encl. As stated

*Manshuri Rudra*  
**Jt. CGDA(A&B)**

**MOST IMMEDIATE**

No. G-25020/1/2013/Circular -3, 4 & 11/ MF-CGA/FA/TS/1324

**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE, DEPARTMENT OF EXPENDITURE  
OFFICE OF THE CONTROLLER GENERAL OF ACCOUNTS  
4<sup>TH</sup> FLOOR, LOK NAYAK BHAVAN,  
KHAN MARKET, NEW DELHI- 110003.**

Dated 19<sup>th</sup> Feb., 2013

**OFFICE MEMORANDUM**

**Subject: - Preparation of Statement No. 3, 4 and 11 of Finance Accounts for 2012-13.**

The detailed instructions for the preparation of Statement No. 4 and 11 of Union Government Finance Accounts for the financial year 2012-13 and the formats in which information is to be furnished are enclosed.

2. All CCAs/CAs/Dy. CAs and also Accountants Generals rendering accounts of Union Territories are requested to furnish material for Statement No. 3, 4 and 11 of Finance Accounts for 2012-13 by the due dates indicated below:

Statement No.4	13.05.2013
Statement No.3	06.06.2013
Statement No.11	06.06.2013

3. **Two copies of each Statement may be sent simultaneously to the accredited Audit Officer. One copy of Statement No. 4 may also be sent to Dy. Director (Budget), Ministry of Finance, North Block, New Delhi for inclusion in the Budget Documents / Demand for Grants.**
4. It has been observed in the past that statements received in this office very often do not contain complete information and are received in piecemeal manner. The consolidated statement prepared by this office on the basis of incomplete information not only attracts adverse comments of Audit but also delays finalization and clearance of our statements from Audit. Hence, it may be ensured that complete information in respect of all units functioning under the Ministry/Department is furnished to this office in one lot by due dates indicated above. **A NIL report may invariably be sent if there is no information to be furnished.**
5. Notification No. S.O. 268(E) issued by Ministry of Finance, Department of Economic Affairs, Budget Division on Indian Government Accounting Standards (IGAS) 3 necessitates furnishing of additional information on Loans and Advances made by Government. As a result of which formats in which information for Statement no. 3 is to be furnished have changed. **Though, the scheduled date of submission of the Statement would be 06.06.2013; requisite instructions along with formats of Statement no. 3 are being issued separately.**
6. The Statements have to be prepared strictly in accordance with enclosed instructions. **A checklist for submission of material for statements no. 4 & 11 is enclosed. This may be signed by the Sr. Accounts Officer, Principal Accounts Office and countersigned by the Head of the Accounting organization (CCA, CA etc.) and forwarded to this office along with the statements.**
7. As the exercise of finalization of Finance Accounts is strictly a time bound process, it may be ensured that dates prescribed for submission of these statements are strictly adhered to.

Hindi-version-will follow.

This issues with the approval of the Jt. Controller-General-of-Accounts.



(H.K. Srivastav)

Deputy Controller General of Accounts

Tele: 24641731

**Encl:** As above

To

1. All Pr. CCAs/CCAs/CAs/Dy.CA s. of Civil Ministries under Government of India.
2. The Dy. Accountant General, O/o the Pr. Accountant General (A&E), U.T. Chandigarh, 17- Bays Building, Sector 17, Chandigarh - 160017.

र.ले.सं.म.नि. (लेखा व बजट)

Jt. C.G.D.A. (A/c & Budget)

डायरी सं./Diary No...374...

दिनांक/Date...6/3/13.....

3. The Accountant General, Gujarat, Ahmedabad 380 001.
4. The Controller General of Defence Accounts (Defence), Ulan Batar Road, Palam, Delhi Cant-110010
5. The Controller General of Defence Accounts (Civil), Ulan Batar Road, Palam, Delhi Cant-110010.
6. The Secretary, Ministry of Railways, Rail Bhawan, New Delhi.
7. The Director (PA-II), Dak Bhawan, Sardar Patel Chowk, Parliament Street, New Delhi.
8. The Director General, Department of Telecommunications, Sanchar Bhawan, New Delhi.
9. The Director of Accounts & Budget, O/o the Chief P.A.O., Andaman & Nicobar Admn., Port Blair - 744101.
10. The Director of Accounts, U.T. Daman & Diu, Daman.
11. The Pay & Accounts Office, Lakshadweep, Kavaratti - 682 555.
12. AG (Audit) Delhi, I.P. Estate, New Delhi, for furnishing the consolidated information in respect of the entire Audit Department.
13. The PAO, President Secretariat, Rashtrapati Bhawan, New Delhi.
14. The PAO, Rajya Sabha, Parliamentary House Annexe, New Delhi.
15. The PAO, Lok Sabha, Parliamentary House Annexe, New Delhi.
16. The PAO, Election Commission, Nirvachan Sadan, Ashoka Road, New Delhi.

Copy to:-

1. The Comptroller and Auditor General of India, Pocket-9, Deen Dayal Upadhyay Marg, New Delhi-110124
2. The Principal Director of Audit-I, Central Revenues, AGCR Building, New Delhi.
3. The Principal Director of Audit, Economic & Service Ministries, AGCR Building, New Delhi.
4. The Principal Director of Audit, Scientific Departments, AGCR Building, New Delhi.
5. The Director General of Audit Central Expenditure, Finance Account Section, AGCR Building, New Delhi.
6. The Director General of Audit, Defence Services, L-II Block, Brassy Avenue, New Delhi-1.
7. The Director General of Audit, P & T, Shamnath Marg, Civil Lines, Delhi -110054.
8. The Director General of Audit, Railways, Room No. 564 - G , Rail Bhavan, New Delhi 110001
9. Dy. CGA (Systems Group), O/o CGA, New Delhi for placement of this circular on the Web site.
10. The Manager, R.B.I., Central Accounts Section, Nagpur.
11. The Accounts Officer, Government Link Cell, 1<sup>st</sup> Floor, N.S. Building, Opp. VCA Grounds, Civil Lines, Nagpur - 440001

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

### STATEMENT NO.4:-

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

1. It may be ensured that complete information in respect of all units functioning under the Ministry/Department is furnished as required under Para "E" and 'M' of Notification No. S.O. 2979 (E) dated 20.12.2010 to this office in one lot by the due date indicated above. A NIL report may invariably be sent if there is no information to be furnished. It must be ensured that information on Guarantees should be signed by the Head of the Accounting organization (CCA, CA-etc.) and countersigned by the concerned Financial Advisers of the Ministry/Department to validate the figures in the Statement.
2. Information is to be furnished by Class-wise, Sector-wise along with disclosures to Statement no. 4 concerning each class of Guarantees.
3. 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.
4. 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.
5. While converting the amount of external guarantees in Indian Rupees the exchange rate prevalent on 31-3-2013 may please be adopted and figures furnished accordingly.
6. The Number of Guarantees should be noted within bracket under each column except for column 9, 10 & 11.
7. While furnishing the figures for the year 2012-13, 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. 31-3-2012) as shown in column No. 8 of the statement for 2011-12 furnished by your office. Any variation should invariably be supported by valid remarks.
8. 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'.
9. Guarantees outstanding at the end of the year (col. 8) should be the total of maximum amount guaranteed during the year (col. 2) less deletion during the year (other than invoked) {i.e. col. 5} less guarantee discharged which were invoked during the year (i.e. col. 6) less guarantee not discharged which were invoked during the year (i.e. col. 7). Like-wise no. of Guarantees outstanding at the end of the year (col. 8) is to be worked out.
10. 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.
12. Guarantee Commission or Fee Received (col. 10) should not be more than Guarantee Commission or Fee Receivable (col. 9). If it is not so, due justification for it requires to be provided in foot-notes. It has been observed from past experience that the guarantee fees received by the Ministry during the year which it depicts in SCT under the minor head '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 in length. Before furnishing the relevant information to this office, the amount of Guarantee fee may also be got reconciled with the figures booked by the Office of the Controller of Aid Accounts and Audit in respect of that Ministry/Department.

13. It has been observed that there were differences in the "limit, if any fixed within which the Government may give guarantee" in the Disclosure Statement for the year 2011-12 from that shown in the year 2010-11 which invited adverse audit comments. As such, it may be ensured that while furnishing the relevant information for the year 2012-13, it be got reconcile with the information furnished for the year 2011-12. Any variation is to be duly supported by detailed comments. Further, it may also be ensured that there should not be any Guarantee given by the Union Government which is in excess to the limit set forth for 2012-13. Any variation is to be duly supported by detailed comments.-
14. In certain cases, it was observed during last year that Guarantee commission or fees receivable was shown 'nil' whereas there was a substantial "Maximum Amount Guaranteed during the year" shown in the Statement no. 4. If that remains the case, justification of it may be given in the foot-notes.
15. Any other information should be noted in col. 11 of the format.

#### **STATEMENT NO.11:-**

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

1. The statement should be furnished strictly in the proforma enclosed.
2. All the investments made during **2012-13** 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.
3. A certificate to the effect that all the investments shown during **2012-13** 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.
4. Number of shares and face value of shares (col. 5 and 6) are to be recorded and in cases where the amount of investment does not tally with the value of total shares the reasons for the difference may be indicated in the statement. All disinvestments of shares should be reflected in the relevant columns duly indicating the fact in a footnote. Similarly, if loans are converted into equity these should be suitably indicated in a footnote.
5. The reasons for non-declaration of dividend may be intimated. If the concern has been incurring losses, the cumulative loss to the end of **31.03.2013** may be intimated. **During past, it has been noticed that complete information of cumulative loss/amount of dividend declared is not furnished. It is, therefore, impressed upon that necessary correspondence may be made in advance with the PSU, Societies etc., so that full particulars are furnished while submitting the statement to this office by the due date.**
6. Percentage of Government's investment to the total paid up capital (col.8) and information in column 9 regarding amount of dividend/ interest etc., should invariably be indicated. In case Col.9 is nil, the reason for the same may be indicated in the statement.
7. The location of the companies/ corporations may invariably be shown.
8. The name of the companies/corporations should be shown in full and not in abbreviations.

9. 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.
10. Figures relating to Companies /Corporations should invariably match with those depicted in their annual accounts.
11. 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.
12. 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.
13. In the statement the Investments/disinvestment/conversion of loan into equity during the year is shown distinctly.



**CHECK LIST FOR SUBMISSION OF STATEMENT NO. 4 & 11**

Two copies of material for statement no. 4 & 11 are enclosed.

**STATEMENT NO. 4**

- (i) Amounts have been furnished in **crore of rupees** with two decimals.
- (ii) The number of guarantees is noted within brackets under each column.
- (iii) The amount is furnished in Indian rupees and any amount in foreign currencies has been converted into Indian rupees at the exchange rate prevalent on **31.03.2013**.
- (iv) The **Number of Guarantees and Outstanding amount of Guarantees at the beginning of the year (col. 3) are equal to the Number of Guarantees and Outstanding amount of Guarantees at the end of the previous year i.e. 31-3-2012, as shown in column 8 of the statement for 2011-12.**
- (v) Guarantee Commission or Fee Received (col. 10) is not more than Guarantee Commission or Fee Receivable (col. 9). While furnishing the figure for Guarantee Commission or Fee Receivable (col. 9), the outstanding for the previous year (i.e. 2011-12) should also be taken into account.
- (vi) **Only the consolidated amount and number of guarantees pertaining to a particular class is to be depicted in the class-wise and Sector-wise information of guarantees.**

**STATEMENT NO. 11**

- (i) Amount in column in 7 & 9 have been furnished in **thousands of rupees**.
- (ii) **Total dividend shown against the companies tally with the dividend shown in SCT.**
- (iii) **Investments during the year tally with the amount booked in SCT as well as in the material for statement No.10.**
- (iv) The reason for "NIL" dividend has been furnished and if the companies/societies are incurring loss, the cumulative loss up to **March, 2013** has been furnished.
- (v) A certificate to the effect that investment made during **2012-13** as furnished in statement No. 11 have been reconciled with the figures appearing in App. A/C.

(Signature)  
Sr. Accounts Officer  
Pr. Accounts Office

Counter signature by Chief / Controller of Accounts

**Format of Statement No. 4 - Guarantees given by Government.**

The class or sector under which disclosure in the Financial Statement of Union Government, the State Governments and Union Territory Governments (with legislature) shall be made are as below: -

**I. Details concerning class of Guarantees: -**

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

**(In crore of rupees)**

Ministry/ Department	Maximum amount guaranteed during the year	Outstanding at the beginning of the year	Addition during the year	Deletion during the year (Other than invoked during the year)	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

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

Signature  
Chief / Controller of Accounts

Counter-signature by the Financial Adviser of the Ministry / Department

Contd. /

**Class (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:-

(In crore of rupees)

Ministry/ Department	Maximum amount guaranteed during the year	Outstanding at the beginning of the year	Addition during the year	Deletion during the year (Other than invoked during the year)	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

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

Signature  
Chief / Controller of Accounts

Counter-signature by the Financial Adviser of the Ministry / Department

**Class (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:-

(In crore of rupees)

Ministry/ Department	Maximum amount guaranteed during the year	Outstanding at the beginning of the year	Addition during the year	Deletion during the year (Other than invoked during the year)	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

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

Signature  
Chief / Controller of Accounts

Counter-signature by the Financial Adviser of the Ministry / Department

**Class (iv) Counter - guarantees to banks in consideration of the banks having issued letters of credit to foreign suppliers for supplies made or services rendered: -**

Ministry/ Department	Maximum amount guaranteed during the year	Outstanding at the beginning of the year	Addition during the year	Deletion during the year (Other than invoked during the year)	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

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

Signature  
Chief / Controller of Accounts

Counter-signature by the Financial Adviser of the Ministry / Department

**Class (v) Guarantees given to Railways/ State Electricity Boards and other entities for due and punctual payment of dues by companies or corporations: -**

Ministry/ Department	Maximum amount guaranteed during the year	Outstanding at the beginning of the year	Addition during the year	Deletion during the year (Other than invoked during the year)	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

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

Signature  
Chief / Controller of Accounts

Counter-signature by the Financial Adviser of the Ministry / Department

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

(In crore of rupees)

Ministry/ Department	Maximum amount guaranteed during the year	Outstanding at the beginning of the year	Addition during the year	Deletion during the year (Other than invoked during the year)	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

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

Signature  
Chief / Controller of Accounts

Counter-signature by the Financial Adviser of the Ministry / Department

**Class (vii) Performance guarantees given for fulfillment of contracts or projects awarded to foreign companies or corporations in foreign countries: -**

(In crore of rupees)

Ministry/ Department	Maximum amount guaranteed during the year	Outstanding at the beginning of the year	Addition during the year	Deletion during the year (Other than invoked during the year)	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

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

Signature  
Chief / Controller of Accounts

Counter-signature by the Financial Adviser of the Ministry / Department

Class (viii) Any other: -

(In crore of rupees)

Ministry/ Department	Maximum amount guaranteed during the year	Outstanding at the beginning of the year	Addition during the year	Deletion during the year (Other than invoked during the year)	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

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

Signature  
Chief / Controller of Accounts

Counter-signature by the Financial Adviser of the Ministry / Department

**II. Details concerning Sectors: -**

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 information in respect of Guarantees given by the Union Government during the year 2012-13  
is to be furnished for each class as per the format given below: -**

**Name of the Ministry/Department: -**  
**Name of the Sector: -**

Class and Sector (No. of Guarantees within bracket)	Maximum amount guaranteed during the year	Outstanding at the beginning of the year	Addition during the year	Deletion during the year (Other than invoked during the year)	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
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.]

**Signature**  
**Chief / Controller of Accounts**

**Counter-signature by the Financial Adviser of the Ministry / Department**

III.

**Disclosures to Statement no. 4 - Guarantees given by the Union Government during the year 2012-13 is to be furnished for each class as per the format given below: -**

**Name of the Ministry/Department: -**

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	(b)		Details of subsisting external foreign currency guarantees in terms of Indian rupees on 31.3.2013	Details concerning Automatic debit Mechanism and Structured Payment Arrangements, if any	Whether the budget documents of the Government contain details of Guarantees	(In crore of rupees)	
				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 the tracking unit or designated authority for Guarantees in the Government and	Other material details:
		(a)			(c)	(d)	(e)	(f)	(g)	
1	Class (i)									
2	Class (ii)									
3	Class (iii)									
4	Class (iv)									
5	Class (v)									
6	Class (vi)									
7	Class (vii)									
8	Class (viii)									

Signature  
Chief / Controller of Accounts

Countersigned by the Financial Adviser of the Ministry / Department



**Format of Statement No.11**

**Statement showing the investments of the Union Government in Statutory Corporations, Government Companies, other Joint Stock Companies, Co-operative Banks and Societies, etc. up to end of 2012-13.**

	Name of the concern	Years of investment	Details of investment			Total amount invested up to end of 2012-13	Percentage of Government's investment to the total paid up capital	Amount of the dividend / interest received and credited to Govt. during the year 2012-13 (In thousands of rupees)	Remarks
			Type of shares	Number	Face value of each share (Rs)				
1	2	3	4	5	6	7	8	9	10
<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>																			