

**TIME BOUND**

No. G-25020/1/2026/Finance A/c-CGA/Comp.No.9116/ 736

**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 17.03.2026

**OFFICE MEMORANDUM**

Subject: - Detailed guidelines for the submission of material for the compilation of **Union Government Finance Accounts** for the year **2025-26**.

With reference to time schedule for submission of material for compilation of Union Government Finance Accounts 2025-26 issued vide this Office Memorandum No. O/2/2024-Finance A/c-CGA/E-office C.No.12195/635 dated 24.02.2026 the detailed guidelines for compilation of below mentioned statements are attached.

- i. Detailed instructions for preparation of Statement No. 4 (IGAS-I) are contained in Annexure 'D'.
- ii. Detailed instructions for preparation of disclosure to Statement No. 9 (IGAS -2) are contained in Annexure 'E'.
- iii. Detailed instructions for preparation of Statement No. 3 (Summary statement of Loans and Advances made by the Union Govt.) (IGAS -3) are contained in Annexure 'F'.
- iv. Detailed instructions for preparation of Statement No. 15 (Detailed statement of Loans and Advances made by the Union Govt.) (IGAS -3) are contained in Annexure 'G'.
- v. Detailed instructions for preparation of Statement No.5 and its disclosure (IGAS-4) are contained in Annexure 'H'.
- vi. Detailed instructions and guidelines for the preparation of material needed for the compilation of various statements for the financial year 2025-26 and formats in which information is to be furnished are contained in Annexure 'I'.

Enclosures: As above

  
(Sanchita Shukla)  
Jt. Controller General of Accounts

To

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

**Formats for submission of statement No. 4 (IGAS-I) of Union Government  
Finance Accounts for the year 2025-26**

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

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

- i. As per the provisions enumerated in Para 10.10.6 of Civil Accounts Manual, Pr.CCAs/CCAs/CAs shall be responsible to maintain guarantee register. To do this, they shall obtain necessary details from all Administrative Divisions of their Ministries/Departments dealing with sovereign guarantees on Government account. The information relating to Statement Number- 4 (IGAS-I) of the Finance Accounts of the Union Government, for the guarantees outstanding at the end of a financial year figures should be tallied with their concerned Ministries/Departments. The Pr. Chief Controller of Accounts/ Chief Controller/Controller of Accounts shall be responsible for its correctness, and must ensure to send the duly confirmed statement to the Finance Accounts Section of the office of Controller General of Accounts by the stipulated date.
- ii. A NIL report may invariably be sent if there is no information to be furnished.
- iii. Information is to be furnished in three parts - 'Class-wise', 'Sector-wise' and 'disclosure concerning each class of Guarantees'.
- iv. The data/ information for the preparation of Statement No. 4 may please be furnished **in crore of rupees up to two decimal points** and as per categories and columns detailed in the enclosed proforma i.e. information may be furnished Ministry/ Department - wise without the names of beneficiary companies/ corporations/ Port trusts, etc.
- v. It may be ensured that the information of guarantees furnished to this office for inclusion in the Union Government Finance Accounts agrees with the figure furnished by your Ministry/ Department to the Budget Division of Ministry of Finance for inclusion in the Budget Documents / Demand for Grants.
- vi. While converting the amount of external guarantees in Indian Rupees the exchange rate prevalent as on **31-3-2026** 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 2025-26, 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. 31-3-2024) as shown in column No. 9 of the statement for 2024-25 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 **31.03.2026**.

- 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 2025-26: -**

**Class**

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

**Class-wise details: For Guarantees**

Name of the Ministry/Department: -

**(In crores of rupees)**

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

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

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

(b) **Details concerning Sectors:**

**Name of the Sector:**

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

**Sector-wise details for each class: For Guarantees**

Name of the Ministry/Department: -

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

**(In crores of rupees)**

Class	Maximum amount guaranteed during the year	Outstanding at the beginning of the year	Additions during the year	Deletions during the year (other than invoked during the year)	Guarantees valid till	Invoked during the year		Outstanding at the end of the year	Guarantee 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  
Name of Ministry  
Telephone No.**

**(c) Disclosures to Statement no. 4 - Guarantees given by the Union Government during the year 2025-26: -**

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

**(In crores of rupees)**

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

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

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

1. Complete information for all grantee categories is to be furnished as per Proforma 1(a) and 1(b). If there is no information to be furnished, a NIL report may invariably be sent.  
**The statement is to be signed by the CCA/CA (only independent charge).**
2. Information may be furnished in lakhs of Rupees with complete detailed classification.
3. Grants released under all major heads including functional major heads & received L.O.A which become part of SCT and also shown under Grant wise statement may be accounted for while furnishing the requisite information. The IGAS-2 statement should be prepared on the gross basis.
4. Information for 'Grants-in-aid in kind' must be accounted for as per Proforma - 1(b). It was observed during previous years that some of the ministries/departments furnished same set of figures for both 'total funds released as Grants-in-aid' and 'value of Grants -in-aid released in kind' whereas some of them did not furnish statement for 'value of Grants -in-aid released in kind' at all.
5. Information furnished must be consistent with bookings made in the SCT. Information furnished must also be cross checked with controller wise/grant wise bookings of Grants-in-aid made through e-Lekha up to object head level (object head 31, 35 & 36). There must not be any difference between the information furnished, bookings of Grants-in aid in the SCT and grant-wise object head-wise bookings of Grant-in aid in e-Lekha.
6. The statement of Grants-in-aid provided in PFMS should be reconciled with e-Lekha. Differences between e-Lekha and PFMS, if any, may be analysed and reasons should be furnished along with IGAS-2 statement.
7. A reconciliation statement showing that information furnished agrees with e-lekha figures and PFMS figures is to be furnished in Proforma 1(c).
8. Effect of Changes in the IGAS-2 Statement on account of JEs must also be reflected in the statement of Grants-in-aid and intimated to this office along with the JEs. A revised statement giving effect of JEs should be furnished. The reconciliation statement with PFMS should be also changed accordingly.

PROFORMA -1

**INDIAN GOVERNMENT ACCOUNTING STANDARD: 2**

**(a) Statement Containing Details of Total Funds released during the Year 2025-26 as Grants-in-aid and Funds allocated for creation of Capital Assets**

(In Lakhs of rupees)

Name/Category of the Grantee		Total funds released as Grants-in-aid	Funds allocated for creation of capital assets out of total funds released under column 2
1		2	3
	Head of Accounts		
State Government			
Union Territories Government			
Urban Local Bodies			
Panchayati Raj Institutions			
Public Sector Undertakings			
Non-Government Organizations			
Autonomous Bodies			
Co-operative Societies and Co-operative Institutions			
Statutory Bodies and Development Authority			
Others			
<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 2025-26 and value of Grants-in-aid in kind being Capital Assets in nature**

(In Lakhs of rupees)

Name/Category of the Grantee		Total value of Grants-in-aid in kind	Value of Grants-in-aid in kind being Capital asset in nature
1		2	3
	Head of Accounts		
State Government			
Union Territories Government			
Urban Local Bodies			
Panchayati Raj Institutions			
Public Sector Undertakings			
Non-Government Organizations			
Autonomous Bodies			
Co-operative Societies and Co-operative Institutions			
Statutory Bodies and Development Authority			
Others			
<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**

(In Lakhs of rupees)

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 Government	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 Loanee groups/Sector/Loanee entity 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 2025-26 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)
5. Effect of JEs accepted may be incorporated in the Revised Statement to avoid differences in balances in Statement and balances maintained in O/o CGA.

**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 Loanee groups/Sector/Loanee entity 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. Information given in Column No.1 to 7 of Section 1 should also tally with Statement No.13.
3. The formats given are for the purpose of guidance. All Heads of Accounts pertaining to Ministry/Department in section 1 of detailed statement, all States/UTs pertaining to Ministry/Department in section 2 of detailed statements, Additional disclosures and all entities pertaining to Ministry/Department 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. The cases in which Principal amount is in arrears but interest amount in arrears is 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 if 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 31.3.2026" 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.
12. Effect of JEs accepted may be incorporated in the Revised Statement to avoid differences in balances in Statement and balances maintained in O/o CGA.

**INDIAN GOVERNMENT ACCOUNTING STANDARD: 3 (i)**  
**Statement No. 3 - Statement of Loans and Advances made by the Union Government**  
**for 2025-26.**

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

(In lakhs of rupees)

Loatee Group	Opening Balance on April 1, 2025	Disbursements during the year	Repayment during the year	Write-off of irrecoverable loans and advances	Closing Balance on March 31, 2026 {(2+3) - (4+5)}	Net increase/decrease during the year (2-6)	Interest payment in arrears
1	2	3	4	5	6	7	8
State Governments							
Union Territory Governments							
Foreign Governments							
Government Corporations, Non-Government Institutions, Local Funds, Cultivators etc.							
Government Servants							
<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, 2026.
- At the beginning of the year, there was a balance of Rs. .... lakhs sanctioned to State Governments as Ways and Means Advances. During the year, an amount of Rs. .... Lakhs was paid as Ways and Means Advances to State Government for clearance/avoidance of overdrafts from the Reserve Bank of India. The State Governments repaid Rs. .... lakhs during the year leaving a balance of Rs. .... lakhs.
- Following are the cases of loan having been sanctioned as "loan in perpetuity":

(In lakhs of rupees)

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

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

(In lakhs of rupees)

Sector	Opening Balance on April 1, 2025	Disbursements during the year	Re-payment during the year	Write-off of irre-coverable loans and advances	Closing Balance on March 31, 2026 $\{(2+3) - (4+5)\}$	Net increase/decrease during the year (2-6)	Interest payment in arrears
1	2	3	4	5	6	7	8
<b>General Services</b> <b>(Major Head 6075)</b>							
<b>Social Services</b> <b>(Major Heads from 6202 to 6250)</b>							
<b>Economic Services</b> <b>(Major Heads from 6401 to 7475 and Major Head 7615)</b>							
<b>State and U.T. Governments</b> <b>(Major Head 7601 &amp; 7602)</b>							
<b>Foreign Governments</b> <b>(Major Head 7605)</b>							
<b>Government Servants</b> <b>(Major Head 7610)</b>							
<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, 2026			Earliest period to which arrears relate	Total loans outstanding against the entity on March 31, 2026
	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, 2025	Dis-bursements during the year	Re-payment during the year	Write-off of irr-ecoverable loans and advances	Closing Balance on March 31, 2026 {(3+4) - (5+6)}	<b>Net increase/ decrease during the year (3-7)</b>	Interest credited
1 & 2	3	4	5	6	7	8	9
<b>GRAND TOTAL</b>							



**Additional Disclosures**

**Fresh Loans and Advances made during the year 2025-26.**

(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 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, 2026			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>							
<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**

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

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

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

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

The Summary of balances as on 31st March, **2026** is to be furnished along with the relevant explanatory notes as per the format given under CAM 43 of Civil Accounts Manual.

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

**B. Disclosure (IGAS-4).**

**(1)** Prior Period Adjustments shall be presented and disclosed in accordance with Annexures 1 to 3 containing the following information, namely: -

- (a) the nature of the Prior Period Adjustment or error;
- (b) for each prior period presented, to the extent practicable, the amount of the adjustment or correction of error for each financial statement line item affected;
- (c) to the extent practicable, the amount of the error correction or adjustment at the beginning of the earliest prior period presented; and
- (d) an explanation if it is not practicable to determine with reasonable efforts the amounts to be disclosed in clause (b) or clause (c) above.

**(2)** For inclusion in Union Government Finance Accounts, disclosures as shown in Annexure 1 to 3 of the Standard to be attached.

**(3)** The "Summary of Balances" at Annexure 1 reflects total Prior Period Adjustments in Government Accounts and is derived from Annexure 2 of this Standard.

**(4)** The consolidated debit or credit impact on the Heads closed to Balances has to be taken as credit or debit in Government Accounts of the Summary of Balances (Annexure-1) prepared as at the end of each financial year.

**(5)** Annexure 2 discloses information related to Government decisions which may require adjustments and errors in prior period involving all Heads of Accounts including their Major or Minor head wise details of both the affected heads of account involved except heads Closed to Government Accounts which may include cases such as:

(i) conversion of Loans to equity and vice versa, conversion of loans to grants-in-aid and vice versa etc., arising due to Government decisions which may impact Head closed to Balances entries thereon;

(ii) even after sanction for conversion of loans to equity and vice versa, conversion of loans to grants-in-aid and vice versa etc., issued (as referred in clause (i) above) and any entity continues to book expenditure under previous heads then such cases will be considered as 'Error';

(iii) cases involving Prior Period Adjustment to transfer balance of discharged loans from Market Loans bearing Interest to Market Loans not bearing Interest due to Government decision or sanction;

(iv) cases involving misclassification among two loan heads in the prior period which after correction may impact their opening balances in the current period.

**(6)** Annexure 3 relates to Impact of Prior Period Adjustments involving Capital Expenditure Heads, if any, on Capital Expenditure.

**(7)** If the Heads closed to Government involves Capital Expenditure Heads, then these cases affect the Capital Expenditure Heads which needs to be indicated in Annexure 3 and its impact be taken in appropriate statements of General-Purpose Financial Statements of Government.

## Annexure – 1

### Summary of Balances (Government Accounts)

(In thousands of rupees)

Debit	Details	Credit
	A. Opening Balance	
zz*	B. Net effect of Prior Period Adjustments	zz*
	C. Receipt Heads (Revenue Account)	
	D. Receipt Heads (Capital Account)	
	E. Expenditure Heads (Revenue Account)	
	F. Expenditure Heads (Capital Account)	
	G. Inter - State Settlement	
	H. Miscellaneous (Net)	
	I. Transfer to Contingency Fund	
	J. Closing Balance	
XXX	Grand Total	XXX

\*Net effect (Dr. or Cr.) of Prior Period Adjustments in Government Accounts of Statement of Summary of Balance (Annexure 1) will be zz (i.e. difference of xx and yy) given in Annexure 2.

**Details of Prior Period Adjustments**

(In thousands of rupees)

S/N o.	Type of Correcti ons (Adjustm ents/Erro rs)	Heads of Accounts (Major/Minor Heads wise details of both the affected heads of account involved are to be shown, separately except heads closed to Govt. Accounts)	Carry Forward 'Opening Balance' as on 1.4.2025 (Current FY)		Year-wise correction prior			Reason of correction	Opening Balance as on 1.4.2025 after correction (Current FY)		Remark s, if any
			Dr.	Cr.	Year of Prior Period	Amount of Corrections			Dr.	Cr.	
						Dr.	Cr.				
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>	<b>(9)</b>	<b>(10)</b>	<b>(11)</b>	<b>(12)</b>
					Total	xx	yy				
					<b>Net effect of Prior Period Adjustment</b>			<b>zz (Difference of xx and yy)</b>			

Note: Column (2) "Type of Corrections (Adjustments/Errors)" will also include frauds of any value, if any, which will be mandatorily recorded in Column (9) as 'fraud'.

**Annexure-3**

**Adjustment in Prior Period involving all Heads closed to Balance vis-à-vis Heads closed to Government Accounts**

Impact of Prior Period Adjustments involving Capital expenditure Heads, if any, on Capital Expenditure

(In thousands of rupees)

S/No	Major/Min or Head (Capital Expenditur e Heads)	Description of Accounting Head	Expenditure as on 31.3.2025 before Adjustments	Year-wise correction prior			Reason of correction	Expenditure incurred till end of the FY 2025-26 after adjustments	Remarks , if any
				Years of Prior Period, if available	Amount of Correction				
					Dr.	Cr.			
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>	<b>(9)</b>	<b>(10)</b>

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

**Annexure-'I'**

**Detailed instructions and guidelines for the preparation of material of various statements for the financial year 2025-26.**

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

- (i) **This Statement is to be compiled by the Finance Accounts Branch of the Controller General of Accounts Organisation from the figures compiled and consolidated from the Statement of Central Transactions.** The Chief Controllers of Accounts/Accountants General are, however, required to compare the 'Receipts' under each minor head relating to the year **2025-26** with the actuals for the year **2024-25** 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 **2025-26** compared to **2024-25** was on account of abolition of some duty/tax or some other decision of the Government and not due to misclassification. **A certificate to the effect that the actuals of receipts have been reviewed as required above may also be furnished.**
- (ii) The Chief Controllers of Accounts/Accountants General are also required to intimate the **reasons for minus transactions** appearing in their Statement of Central Transactions under all heads other than 'deduct' heads.

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

- (i) **This Statement is to be compiled by the Finance Accounts Branch of the Controller General of Accounts Organisation from the figures compiled and consolidated from the Statement of Central Transactions.** The Chief Controllers of Accounts/Accountants General are, however, required to compare the 'Expenditure' under each head relating to the year **2025-26** with the actuals for the year **2024-25** 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 O/2/2024-Finance A/c-CGA/E-office C.No.12195/635 dated 24.02.2026 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 **2025-26** may please be carried out, **reasons for the variations investigated and the result in the form of a statement must be provided along with SCT.**
- (iii) It may please be ensured that the amounts booked under the minor head '797- Transfer to Reserve Funds and Deposit Accounts' and minor head '901 Deduct amount met from (Name of the Fund) Revenue and Capital Expenditure heads shown in the SCT agree with the corresponding figures under the Reserve Funds/Deposits appearing in Part III Public Account of India. **Details in the form of a statement must be provided along with SCT.**

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

- i. The expenditure for the financial year 2025-26 according to the revised Heads of Accounts should be added to capital Expenditure up to 2024-25 and progressive figures up to the end of the year **2025-26** should be arrived at. The expenditure up to **2025-26** in the Capital Account by Major and Minor Heads (Statement No.10) may be communicated/furnished in the following form: -

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

(In thousands of rupees)

Nature of Expenditure (Major and Minor head)	Expenditure up to <b>2024-25</b>	Expenditure during <b>2025-26</b>	Total expenditure up to <b>2025-26</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' (Minor Head 901) in accordance with the instructions contained in Para 4.3 of the General Directions to the List of Major and Minor Heads of Account.
- viii. The amounts so far invested in debentures which stand classified under Capital Heads of Account, and presently being exhibited as a part of progressive Expenditure under the Capital Head (in Statement No.10 of Finance Accounts), are required to be transferred to the appropriate heads in the 'Loans Section'. The readjustment may kindly be carried out positively during **2025-26** 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.

- x. In cases where the amount transferred to Reserve Funds through Capital Heads is not fully utilized during the year, the note given below may be added in the relevant Statements of the Finance Accounts in respect of each such Capital Major Head in accordance with the Para 4.4 (b) of General Directions to LMMH (inserted vide Correction Slip No.1048 dated 05.03.2025) "An amount of ₹\_\_\_\_\_ was transferred to Reserve Fund through Major head 'XXXX-(name of respective Capital Head); out of which ₹\_\_\_\_\_ has not been utilised during the financial year 2025-26'.
4. **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 2025-26.**
- 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 (xxi) 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.**
- v. The statement should be furnished strictly in the proforma enclosed.
- vi. All the investments made during **2025-26** should invariably be shown in the statement. 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 **2025-26** have been reconciled with those appearing in Appropriation Accounts may be furnished along with the statement. This certificate should be given after due verification. 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 **31-03-2026** 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. It has been noticed that in some cases investment shown in Statement No.11 in respect of a company/corporations, does not tally with the investment of Union Government Shown in the Annual report of the company/corporations. It may be checked and efforts may be made to reconcile both figures and changes in Statement No.11 should be supported with accounting entries.
- 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 details of Companies/Corporations should be correctly furnished in the proforma as per their category like statutory corporations, Joint Stock companies, International Bodies etc.
- xx. 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 **31<sup>st</sup> March,2026** has been furnished.
- e. A certificate to the effect that investment made during **2025-26** as furnished in statement No. 11 have been reconciled with the figures appearing in App. A/C.

**xxi. Format of Statement No. 11 – Statement showing the investments of the Union Government in Statutory Corporations, Companies, Other Joint Stock Companies, Co-operative Banks and Societies, etc. up to end of 2025-26.**

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 2025-26.

1	Name of the concern	Years of investment	Details of investment			Total amount invested up to end of <b>2025-26</b> <b>(In thousands of rupees)</b>	Percentage of Government's investment to the total paid up capital	Amount of the dividend / interest received and credited to Govt. during the year <b>2025-26</b> <b>(In thousands of rupees)</b>	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**  
**Name of Ministry:**  
**Telephone No.**

**5. Contingency Fund Statement: -**

Information regarding Contingency Fund may please be furnished in the following form while forwarding the Statement of Central Transactions. A copy of the Contingency Fund Statement for the year **2025-26** 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 1.4.2025	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 31.3.2026 (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

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

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

(In thousands of rupees)

Head of Account (Major and Minor Head of account)	Opening balance as on <b>1.4.2025</b>	Balances dropped/accepted on proforma basis/PPA during the year 2025-26
1	2	3
	Rs.	Rs.

Revised opening balance as on <b>1.4.2025</b> (Col. 2+/-3)	Receipt during the year ( <b>2025-26</b> ) (As shown in the SCT)	Disbursement during the year ( <b>2025-26</b> ) (As shown in the SCT)	Closing balance as on <b>31.3.2026</b>
4	5	6	7
Rs.	Rs.	Rs.	Rs.

The Principal Accounts Offices who have adopted/dropped the balances under Debt, Deposits and Remittances heads allocated to them by the Accountants General during 2025-26 on proforma basis should include these balances in their Statement No.13 for **2025-26** in accordance with instructions issued on the subject.

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

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

- i. The Statement should be prepared according to the minor heads of account strictly in accordance with the authorised Major/Minor heads of Accounts as per the List of Major and Minor Heads of Account. The totals against each major/minor head of account should be worked out.
- ii. The figures of 'Receipts' and 'Disbursements' during the year against each Major/Minor head of account should agree with the corresponding figures shown in the Statement of Central Transactions.
- iii. The outstanding amount under the Major Head '8670-Cheques and Bills' should represent the amount of unencashed cheques/electronic payment only. Normally, no cheque issued should remain outstanding under this head beyond three months from the date of issue. The balance under this head may please be reviewed frequently for taking remedial action, where necessary. A statement showing the amount of outstanding cheques in respect of cheques issued on or before **31.12.2025** 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>31.03.2026</b> as per Statement No.13	Balance as on <b>31.03.2026</b> in respect of cheques issued on or before <b>31.12.2025</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 **2025-26**, but old items could be cleared by operating this minor head. Action may be taken to clear the outstanding balance at the end of **2025-26**.
- 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 **2025-26** 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 **2025-26** may be reviewed and suitable steps be taken to clear all outstanding items/ to bring down the outstanding balances in due course. The year-wise breakup of the balances as on **31.3.2026** may be furnished.
- vii. The balances under suspense heads '8658 to 8663' are shown on a net basis in Statement No.13. In order to monitor the clearance of these balances, **the break-up of such balances may be furnished in the format given below:**

(In thousands of rupees)

Major Head	Minor head of Account		Closing Balance as on <b>31.3.2026</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 thereof should be fully explained in footnotes along with the action taken to liquidate the adverse balances.
- ix.** There should normally be no minus transaction under any head except Suspense heads during the year. If there are any, reasons thereof may be indicated.
- x.** The opening balances under Debt, Deposits and Remittances heads should agree with the respective closing balances shown in preceding year's statement. The rectification of misclassification relating to earlier years in the case of Debt, Deposits and Remittances heads of account detected as a result of reconciliation of balances or otherwise are required to be carried out through regular accounts in the manner prescribed in Para 5.6.4 and 5.6.5 of Civil Accounts Manual. Correction to balances without any actual accounting adjustment which used to be carried out proforma prior to 1982-83, are now made through 'Prior Period Adjustment' as envisaged in Para 5.15.3 of Civil Accounts Manual. This requirement may be kept in view while furnishing material for Statement No.13 of Union Government Finance Accounts, **2025-26**. It should be ensured that wherever a footnote was given during an earlier year, promising further action/ probe and remedial steps, this is actually done in the subsequent year; and, if not, the reasons therefore may be indicated.
- xi.** The figures under Sector 'F-Loans and Advances' and 'I-Small Savings, Provident Funds, etc.' may be shown by Sub-major Heads/Minor Heads against relevant major head of account in Statement No.13 as these details are required for compilation of Statement No.14 ,15 and 16 in this office.
- xii.** The total of each sector/ sub-sector/ major head etc. may be struck at all stages. Thereafter, grand totals may be struck at the end.
- xiii.** **A revised statement No.13 may be furnished after taking effect of JEs, Proforma adjustments etc.**

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

Besides the information in respect of major head '6001' and '6002' for incorporation in Statement No.14 the following additional Statement showing details of foreign loans in foreign currencies, closing balances in foreign currencies/rupees (in crore) and exchange rate adopted (31.3.2026) 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 1.4.2025	Additions during 2025-26	Repaid during 2025-26
1	2	3	4	5

Outstanding balance as on 31.3.2026	Interest paid during 2025-26	Outstanding balances as on 31.3.2026 (in crores of rupees)	Exchange rate adopted 31.3.2026
6	7	8	9

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

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

**Appendix No.2 to Statement No.16: -**

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

(In thousands of rupees)

S. No.	Name of State/Concern	Outstanding as on 1st April, 2025	Addition during the year	Total
1	2	3	4	5

Discharge during the year	Outstanding as on 31 <sup>st</sup> March, 2026	Interest received and credited to NSSF.
6	7	8

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

In Statement No.10, progressive Capital outlay as on 31.3.2026 may be reduced by the face value of equity disinvested (i.e. face value x no. of shares disinvested) during the year 2025-26 from the relevant Capital minor head with a footnote explaining the position. This amount is also required to be reduced from the investments of the relevant concern/PSU in Statement No.11. This may please be ensured before submitting the material for Statement No. 10 and 11.

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

- i. Carried out and included in the accounts and
- ii. Yet to be carried out in the accounts for the year 2025-26 (along with the reasons in the latter case) should be furnished. A certificate to the effect that all periodical adjustments have been carried out may be furnished while forwarding the material for Finance Accounts.

- 11. All material should be typed in double space and furnished in duplicate. Two copies of the Statements should simultaneously be sent to the accredited Audit Officer under intimation to this Office.**
- 12.** It may be ensured that wherever any correction is furnished to Statement of Central Transactions, a simultaneous correction is also furnished to the material for the Union Government Finance Accounts already sent to this office, as well as to the Audit Officer so that the two sets of figures agree. It was noticed in the past that rounding of figures was not done uniformly for exhibition in the Statement of Central Transactions and in the Appropriation Accounts necessitating JEs in the nick of time. This may please be avoided. All Statements of corrections to SCT and material for Finance Accounts should be sent under the signatures of the Head of the Accounting Organization viz. Chief Controller of Accounts/ Controller of Accounts/ Dy. Controller of Accounts as the case may be.
- 13.** The below mentioned certificate duly signed by the Chief Controller of Accounts/ Controller of Accounts/ Accountant General should be furnished simultaneously with the prescribed material for the Union Government Finance Accounts. In case a qualified certificate is given, the reasons and extent thereof should be detailed.

#### **CERTIFICATE**

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

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

