



OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS, ULAN
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Important Circular No. 86

No.A/III/11383/Accounts/2011-12

Dated 28-03-2012

To

All P.CsDA/CsDA
including ZO (DAD) Chennai &
AO (DAD), MOD, New Delhi

Sub:- Rendition of Statement No. 4 of Finance Accounts for the year 2011-12.

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In continuation of this office letter No.A/III/11383/Accounts/2010-11 Dated 07-04-2011, the Statement No. 4 for the year 2011-12 may be furnished so as to reach CGA office positively by 10.05.2012.

2. It has, therefore, been decided that the above statements for the year 2011-12 may kindly be furnished to this HQrs by the date, as mentioned below against statement No.4, positively in the format (copy enclosed) prescribed by the CGA, Min. of Fin., (Deptt. of Expdr.) with the requisite certificate regarding reconciliation of amount shown therein with compiled actuals, duly enclosed therewith.

(a). Statement No.4

- 27 th April 2012

Nil report is also required.

3. It has been our experience in the past that the reports are sometimes delayed by some of the P.CsDA/CsDA on the ground that the information is awaited from the sub-offices. This may result in delayed submission of consolidated report to the CGA, Min of Finance (Deptt of Expdr). 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 date, 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.4 as 'Nil' in a routine manner without verifying whether ~~an~~ Consumers Cooperative Societies are falling under their audit jurisdiction. In this connection, it is mentioned that as per records of this HQrs the details of Consumer Cooperative 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 please be forwarded to this HQrs only after due verification of Cooperative Society (ties) mentioned therein.


5. It is, therefore, requested that the Statements No.4 duly completed in all respects along with prescribed **Check List** may kindly be sent to this HQrs on the Proforma prescribed by the CGA (copy enclosed) on due date, as indicated above, to enable us to forward the consolidated report to the CGA, Ministry of Finance(Deptt of Expdr), New Delhi.

6. The details of the cooperative societies under your audit jurisdiction (wherever applicable) are enclosed for information

Hindi version will follow shortly.

Please acknowledge receipt.

Encl: As stated.


(R.K. Karṇa)
Jt.CGDA (A&B)
2/2/13

DETAILED INSTRUCTIONS FOR PREPARATION OF STATEMENTS 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. ~~The data/ information for the preparation of Statement No. 4 may please be furnished in crore of rupee 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.~~
2. 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.
3. While converting the amount of external guarantees in Indian Rupees the exchange rate prevalent on **31-3-2012** may please be adopted and figures furnished accordingly.
4. The Number of Guarantees should be noted within bracket under each column except for column 9, 10 & 11.
5. **While furnishing the figures for the year 2011-12, 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. 31-3-2011) as shown in column No. 8 of the statement for 2010-11 furnished by your office.**
6. 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'.
7. 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 (other than invoked) during the year (col. 5) less guarantee discharged which were invoked during the year (col. 6).
8. 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.
9. Guarantee Commission or Fee Received (col. 10) should not be more than Guarantee Commission or Fee Receivable (col. 9). Any other information should also be noted in col. 11 of the format. The Guarantee Commission or Fee Receivable (col. 9) for the year **2011-12** should be in comparison to the Guarantee Commission or Fee Receivable (col. 9) furnished during **2010-11**

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CHECK LIST FOR SUBMISSION OF STATEMENT NO. 4

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.
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- (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 **31.03.2011**.
- (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. 31-3-2011**, as shown in column 8 of the statement for **2010-11**.
- (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. **2010-11**) should also be taken into account.
- (vi) Two copies of the statement no. 4 have been enclosed.

(Signature)
Sr. Accounts Officer
Pr. Accounts Office

Counter signature
Chief / Controller of Accounts

Statement No. 4

Guarantees given by Government.

(Amounts in Statement No.4 should be in crore of rupees.)

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 follows: -

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 (col. 3 + col. 4)	Outstanding at the beginning of the year (i.e. as on 1-4- 2011)	Addition during the year	Deletion (other than invoked) during the year
1	2	3	4	5
TOTAL				

Invoked during the year		Outstanding at the end of the year (i.e. as on 31-3-2012) (col. 2 - col. 5 - col. 6)	Guarantee Commission or Fee		Other material details
Discharged	Not Discharged		Receivable	Received	
6	7	8	9	10	11

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

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 (col. 3 + col. 4)	Outstanding at the beginning of the year (i.e. as on 1-4- 2011)	Addition during the year	Deletion (other than invoked) during the year
1	2	3	4	5
TOTAL				

Invoked during the year		Outstanding at the end of the year (i.e. as on 31-3-2012) (col. 2 - col. 5 - col. 6)	Guarantee Commission or Fee		Other material details
Discharged	Not Discharged		Receivable	Received	
6	7	8	9	10	11

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

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 (col. 3 + col. 4)	Outstanding at the beginning of the year (i.e. as on 1-4- 2014)	Addition during the year	Deletion (other than invoked) during the year
1	2	3	4	5
TOTAL				

Invoked during the year		Outstanding at the end of the year (i.e. as on 31-3-2012) (col. 2 - col. 5 - col. 6)	Guarantee Commission or Fee		Other material details
Discharged	Not Discharged		Receivable	Received	
6	7	8	9	10	11

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

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: -

(In crore of rupees)

Ministry/ Department	Maximum amount guaranteed during the year (col. 3 + col. 4)	Outstanding at the beginning of the year (i.e. as on 1-4- 2011)	Addition during the year	Deletion (other than invoked) during the year
1	2	3	4	5
TOTAL				

Invoked during the year		Outstanding at the end of the year (i.e. as on 31-3-2012) (col. 2 - col. 5 - col. 6)	Guarantee Commission or Fee		Other material details
Discharged	Not Discharged		Receivable	Received	
6	7	8	9	10	11

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

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

(In crore of rupees)

Ministry/ Department	Maximum amount guaranteed during the year (col. 3 + col. 4)	Outstanding at the beginning of the year (i.e. as on 1-4- 2011)	Addition during the year	Deletion (other than invoked) during the year
1	2	3	4	5
TOTAL				

Invoked during the year		Outstanding at the end of the year (i.e. as on 31-3-2012) (col. 2 - col. 5 - col. 6)	Guarantee Commission or Fee		Other material details
Discharged	Not Discharged		Receivable	Received	
6	7	8	9	10	11

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

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 (col. 3 + col. 4)	Outstanding at the beginning of the year (i.e. as on 1-4- 2011)	Addition during the year	Deletion (other than invoked) during the year
1	2	3	4	5
TOTAL				

Contd. /

Invoked during the year		Outstanding at the end of the year (i.e. as on 31-3-2012) (col. 2 - col. 5 - col. 6)	Guarantee Commission or Fee		Other material details
Discharged	Not Discharged		Receivable	Received	
6	7	8	9	10	11

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

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 (col. 3 + col. 4)	Outstanding at the beginning of the year (i.e. as on 1-4- 2011)	Addition during the year	Deletion (other than invoked) during the year
1	2	3	4	5
TOTAL				

Invoked during the year		Outstanding at the end of the year (i.e. as on 31-3-2012) (col. 2 - col. 5 - col. 6)	Guarantee Commission or Fee		Other material details
Discharged	Not Discharged		Receivable	Received	
6	7	8	9	10	11

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

Class (viii) Any other: -

(In crore of rupees)

Ministry/ Department	Maximum amount guaranteed during the year (col. 3 + col. 4)	Outstanding at the beginning of the year (i.e. as on 1-4- 2011)	Addition during the year	Deletion (other than invoked) during the year
1	2	3	4	5
TOTAL				

Contd. /

Invoked during the year		Outstanding at the end of the year (i.e. as on 31-3-2012) (col. 2 - col. 5 - col. 6)	Guarantee Commission or Fee		Other material details
Discharged	Not Discharged		Receivable	Received	
6	7	8	9	10	11

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

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.

III. Sector-wise disclosures for each class is to be furnished as per the format given below: -

(In crore of rupees)

Class and Sector (No. of Guarantees within bracket)	Maximum amount guaranteed during the year (col. 3 + col. 4)	Outstanding at the beginning of the year (i.e. as on 1-4- 2011)	Addition during the year 2011-12	Deletion (other than invoked) during the year 2011-12
1	2	3	4	5
TOTAL				

Invoked during the year 2011-12		Outstanding at the end of the year (i.e. as on 31-3-2012) (col. 2 - col. 5 - col. 6)	Guarantee Commission or Fee		Other material details
Discharged	Not Discharged		Receivable	Received	
6	7	8	9	10	11

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