

**Most Urgent
Time Schedule
Closure of Annual Accounts**

भारत सरकार/Govt. of India
संचार मंत्रालय/Ministry of Communications
दूरसंचार विभाग/Department of Telecommunications
20, अशोक रोड/20, Ashoka Road
संचारभवन, नई दिल्ली/ Sanchar Bhawan, New Delhi.

No. 41-1/2016-17/TA-II/TS/ 857 / 866.

Date: 08 March 2017

To
All Pr CsCA/Cs CA,
DG, NICF Ghaziabad
Director (Finance), TEC, Khurshid Lal Bhawan, New Delhi.,
Director (Accounts-II), D.O.T HQrs, New Delhi.,
Director, (Accounts) TDSAT Hotel Samrat, Chankyapuri, New Delhi.

Sub: Consolidation and submission of Annual Accounts for 2016-17 schedule of due dates for closing of Accounts – instructions - reg.

The Annual Accounts of Government of India for the year 2016-17 are required to be closed and made available to Parliament on specified due dates. For this purpose, the accounts of the Department of Telecommunications are to be closed and submitted to the Controller General of Accounts, Ministry of Finance by even earlier prescribed dates.

2. As per O.M No.S-11022/01/153 M. Acs/Prov/2016-17/1022 dated 6th March, 2017 received from O/o CGA, the following time schedule has been drawn for processing of March (Prelim), Sy-I and Sy-II on e-lekha for the financial year 2016-17:-

Sl. No.	Activity	Dates up to which the accounts/ statements should upload / reach to the Directorate
1.	March (Prelim.)	19 th April, 2017
2.	March (Sy-I)	06 th May, 2017
3.	March (Sy-II)	12 th Sep, 2017
4.	Journal Entries through e-lekha	18 th June, 2017
5.	Summary statement of Loans and Advances made by the Union Government (IGAS-3)	13 th May, 2017

The scheduled dates for March- Sy-I and Sy-II will be made available in time for incorporating in COMPACT software wherever the same is in use.

3. Necessary guidelines for the compilation of accounts / other statements are given in **Annexure 'A'** to this letter. Suitable instructions may please be issued to concerned officer/officials to follow the guidelines, review the Accounts of 2016-17 and rectify the errors if any, well before their closure. It has been observed that certain Accounting units had sent many Journal Entries even after the closure of March (Final) Accounts last year, the same will be not accepted henceforth.

4. In view of the above, competent authority has desired to check the final accounts thoroughly before finalization and Journal Entries should be avoided. There is a need of proper planning. No adjustments would be entertained after the closure of the March - 2017 Accounts. All are requested to adhere to the timelines.

Hindi version will follow.

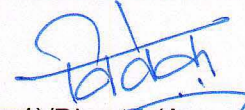
Encl: as above



निदेशक (लेखा1)/
Director(Accounts- I)
Tel.No.23036511

Copy to:

1. PPS to Member(F) / Advisor(F).
2. All Sr.DDG/DDG of Finance Wing, DoT.
3. The Director (B& P), DoT, Sanchar Bhawan, New Delhi
4. Director(OL), DoT for arranging early Hindi Translation.
5. Sr. AO PAO(HQrs) DoT, Sanchar Bhawan, New Delhi
6. Guard File
7. Spare
8. ADG (DCA), DoT (HQ), with the request to upload the same in DoT website under TA-II Section.



निदेशक (लेखा1)/Director(Accounts- I)
Tel.No.23036511
E-mail: dir-acs1-dot@nic.in

ANNEXURE – “A”

Additional Guidelines for compilation of annual accounts/statements for the year 2016-17.

The booking under MH.3275-00-103 Compensation to Service Provider for USO in Part-I Consolidated expenditure (Plan), MH.3275-00-902 Deduct Amount Met from USO Fund (Plan) (minus entry of the amount shown against the above mentioned head of account to be booked) and MH.8235-00-118-USO Fund under Public Accounts Payments may be correctly booked. All the three entries are to be equal, hence ensure the correctness of the booking before consolidation of accounts as under:-

- (+) 3275-00-103 Compensation to Service Provider for USO
- (-) 3275-00-902 Deduct Amount Met from USO
- (+) 8235-00-118-USO

2. *The detailed demand for grants may please be checked and ensured that expenditure has been made only under correct and approved heads of accounts during the year 2016-17.*

Part I A:

0021: The recovery of Income Tax should be in whole rupees only against COMPACT short code ITAX. The correctness of the bookings under this head should be ensured and Primary Education Cess @2% (Minor Head 002100504) and Secondary and Higher Education Cess @1% (Minor Head 002100505) should be booked under this head against COMPACT short code ECESS which should be in accordance with the Finance Act of the year to which it is related. It may be ensured that sum of these Cess corresponds exactly 03% (02+01) of the amount of Income Tax as booked under COMPACT short code ITAX under MH-0021.

0071: (A) As per instructions issued by the Directorate that all BSNL units have to make monthly contribution on account of Pension contribution and Leave Salary contribution to DoT cell. The Pension Contribution and Leave Salary contributions received from BSNL units combined have to be credited under this head. If the leave salary contribution is received separately, the same has to be credited under MH 1275 00 800 Other Receipts. However, the break up of figures in respect of Pension contribution and Leave Salary contribution indicating clearly the head of account under which the same has been booked may be furnished in Annexure-VIII.

(B) The contributions recovered under NPS are to be booked under this head (both Government servant contribution as well as Government contribution) against COMPACT short code NPSNEW (0071015000000). **At the closing of financial year there should be 'NIL' balance under this head of account.** If any balance is appearing under this head the same may be rectified by passing transfer entries before consolidation of the account.

1275: The booking under minor heads 103-WPC/Spectrum charges, 104 – License Fee, 105 – Universal Access Levy and 800 – Other Receipts may be reviewed and verified with the figures as being reported to the WPF, License Fee and Universal Access Levy Branches of Directorate and rectify the misclassification noticed, if any.

Part I B : Non Plan:

MH – 2049: Regarding interest on GPF balances it should be completed by 30-04-2017 including BSNL employees, the instructions issued vide letter No: 8-28/96-TAI/KW dated 06.04.2004 with modification in the date of completion may be followed. In brief, on receipt of **Annexure A** from SSAs, BSNL Circle Accounting Unit will submit **Annexure B** to CCA units. CCA office will scrutinize

the list (**Annexures A & B**) and see that the interest is added in individual account. After scrutinizing the list, CCA should pass necessary Journal entries as explained in letter No.8-28/96-TAI/KW dated 06 .04.2004

MH- 2071: Pension expenditures are to be classified against **Grant No 14** only. The detailed head wise bookings in respect of pension pertaining to CDA/IDA may be booked according to the instructions issued vide letter no. 46-7/2014/TA-II/Rev of HoA/3177 to 3204 dated 01/08/2014 and letter no.46-7/2014/TA-II/Rev of HoA/667 to 750 dated 4th February 2015. It may be ensured that there should not be any booking left out in the following heads of accounts:-

- (i) 207101101010004
- (ii) 207101102010004
- (iii) 207101104010004
- (IV) 207101105020004

It should also be noted that there is no pension booking under **Grant No 035-(Pensions)**. The government's contribution under NPS is to be booked (COMPACT short code NPSDR) and its corresponding credit to be booked against M.H 0071015000000 (COMPACT short code NPSNEW).

All minus expenditures are required to be reviewed and rectified.

PUBLIC ACCOUNTS:

MH- 8009: Under MH 8009 it may be ensured that all transactions relating to GPF / CPF/ etc are accounted correctly including Bharat Sanchar Nigam Limited and interest are calculated correctly and adjusted in this Major Head. Booking under account head 8009011010102- Group 'D' Official if any, may be reviewed and transferred to under 8009011010101 as at present there is no group 'D' official.

MH- 8011: CGEGIS and PLI: (i) PLI booked under MH-801100101 & 801401101 if any, needs to be transferred under MH- 8014-01-104- PLI Endowment Assurance Schemes and ensure that nothing has been left under MH-801100101 & 801401101. In this regard detailed instructions have already been issued vide this office letter no. 46-7/TA-II/2014-15/3629 to 3657 dated 04/09/2014. Only receipt side is operated by the Department in respect of PLI premiums recovered from staff of CCA office will be accounted. The PLI premiums recovered by B.S.N.L. from the staff of BSNL units will have to be deposited with nearest Post Offices. As such, it may be ensured that no such recovery is passed on through schedules by the BSNL.

MH-0044: Service Tax: Service Tax collected in respect of PLI premium if any needs to be booked under account head 0044-00-146-01-00 and not to be clubbed with account head 8014-01-104-00-00 – PLI Premium.

MH – 8662- Suspense Account : The 'Drawings from Bank' and 'Remittance into Bank' under PSB Suspense are operated as credit and debit respectively. Many units are operating both sides. The suspense created earlier have to be cleared by (-) credit or (-) debit as the case may be instead of contra 'debit ' or 'credit'. **Please ensure that nothing has been booked and left out under MH-8658-Suspense Account, as this head of accounts is not for Telecom.** In this connection letter no 44-1/2009-10/TA-II/1118 to 1146 dated 26/11/2014 and 44-1/2009-10/TA-II/1118 to 1146 dated 17/02/2015 issued for clearing accumulations under MH 8662.00.114, 8662.00.108 and 8670.00.106 may be taken care of. Draft audit paras have been received in respect of the above items hence adjustments may be carried out in the March-2017(Prelim) accounts positively.

MH - 8677: Remittance into Banks/Treasuries-Minor Head-105-Telecom, sub head Remittance into Banks is accountable only under debit side(Payment).This is a transitory head of account and also normally no amount should be left outstanding at the end of the year. Amount initially booked under this head is cleared as minus debit to the extent of DMS statement is accepted by per contra debit to MH 8662 00 108 PSB Suspense 02-Remittance to Bank. Any outstanding balance under this head represents non receipt of scrolls from SBI and other PSBs.

MH - 8670 Drawing from Bank- (A): "Drawing from Bank" is accountable only under credit side (Receipt). This is a transitory head of account and amount booked under this head is also cleared by minus credit on receipts of DMS statements / scrolls from Bank by contra credit to MH 8662 00108 PSB Suspense 01- Drawing from Bank. A thorough review of outstanding under this head should be conducted and cleared before the closure of financial year. There is adverse criticism from C&AG of India for increasing outstanding under this head. Since Major Head 8670 – Cheques and Bills is an intermediary accounting head for initial record of transactions which are eventually cleared based on the receipts scrolls from the Bank. There should not be any booking under MH 8670 00 102 & MH 8670 00 111. Booking under 867000102 if any, may be transferred under MH-86700106 and booking under 867000111 may be transferred under 867000112 before consolidation of March-17(Pre) Accounts.

(B) Further Rule 47(2) of Central Government Accounts (Receipts & Expenditures) envisages that cheques remaining unpaid for a period of three months after the month of their issue and not surrendered for renewal are to be reversed and cancelled by (-) crediting Major Head 8670 – Cheques and Bills and (-) debiting to functional head to which the expenditure was originally debited and the amount is to be written back in the accounts. Large outstanding amount under this head reflects that the Circles are not taking necessary action as required to be taken under the Rules. To the extent the amounts are outstanding under Major Head 8670 – Cheques and Bills, the Government cash balances stands overstated.

MH - 8675: Adjustments with RBI in respect of statements received from Central Accounts Section, Nagpur upto March 2017 (including Residual transactions) should be accounted for in March 2017 with full and proper agreement of Circle figures with those shown by RBI. Out of the said amount, it may be ensured that contra effect for Drawing from Bank & Remittances into Bank has been effected in MH-8662 for appropriate amount and residual amount which is actually due to pension payment has been charged to the relevant head of account i.e MH-2071. A certificate to this effect may be furnished by officer-in-charge invariably **to be submitted with March (Pre) – 2017 accounts.**

MH - 8782: There should be no transaction, except otherwise specified by the Directorate, in Circle Accounts. All transactions are to be settled in cash by CCA office. As such bookings may be reviewed immediately and rectifications be made.

Booking under below noted heads of accounts if any, may please be transferred to under correct head of account and ensure that nothing has been booked under these heads of accounts, as the same does not pertain to DoT:-

8658.00.101
8658.00.102
8658.00.102.25
8658.00.108
8670.00.102
8670.00.110
8670.00.111
8675.00.101
8675.00.101.02
8675.00.101.03

Statement of Losses and irrecoverable dues written off/waived and ex-gratia payments made during the year 2016-17 may also be sent along with the March-2017 accounts.

All detailed heads appearing under Suspense/Remittance under Public Account (debits/credits) may be reviewed and efforts be made to liquidate them before closure of the Accounts.

MINUS BOOKINGS: Each and every minus bookings appearing under all major heads may be suitably explained in the format given in Annexure VII invariably since the Department is to submit explanations to CGA, MoF, DG Audit (CR) and P&T Audit along with Annual Accounts.

CERTIFICATES TO BE ENCLOSED ALONG WITH MARCH 2017 accounts.

- i) Certified that provision exists for all the expenditures included in the Accounts and approval of the competent authority has been obtained.**
- ii) All the expenditures incurred during the 2016-17 relevant to Grant No. 14 has been classified correctly and no amount pertaining to it has been left unadjusted under any suspense head for want of payment vouchers etc.**
- iii) Certified that all adjustments (both under Receipts and payments) carried out by CAS (RBI) Nagpur in their monthly statement upto March (Residual)-2017 has been accounted in March -2017 correctly.**

Signature:
**Controller of Communication Accounts/
Jt. Controller of Communication Accounts/
Dy. Controller of Communication Accounts**

Note: Any other certificates, if any, may also be included

Statement of Losses and irrecoverable dues written off / waived and
Ex-gratia Payments made during 2016-17

Name of Circle	Failure of system		Neglect fraud		Other Reasons	
	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount

Signature:
Controller of Communication Accounts/
Jt. Controller of Communication Accounts/
Dy. Controller of Communication Accounts

REASONS FOR MINUS EXPENDITURES APPEARED IN THE ACCOUNTS 2016-17

Sl. No:	Part IA/ IB(Plan)/ IB (N.Plan/ IIIA/III B	Name of the detailed head and description	Amount	Reasons for minus bookings

Signature:
Controller of Communication Accounts/
Jt. Controller of Communication Accounts/
Dy. Controller of Communication Accounts

DETAILS OF PENSION AND LEAVE CONTRIBUTIONS RECOVERED AND ACCOUNTED IN THE ACCOUNTS 2016-17.

Name of the DoT cell Unit :

Sl. No.	Group	No. of Employees & Period	Amount of Contributions (in whole rupees)		Details of heads	
			Pension	Leave salary	Pension	Leave salary

(Signature)
Controller of Communication Accounts/
Jt. Controller of Communication Accounts/
Dy. Controller of Communication Accounts

NOTE: Contributions may be shown separately for B.S.N.L, M.T.N.L, TCIL, ITU, B.B.N.L OR ANY OTHER ORGANISATIONS viz., Telecom Regulatory Authority of India and Telecom Disputes Settlement and Appellate Tribunal etc.

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

1. Complete information in respect of all units functioning under the Ministry/Department is to be furnished as per Section -1 to 3 given under PROFORMA – 2. If there is no information to be furnished, a NIL report may invariably be sent. **The statement is to be signed by the CCA/CA (only independent charge).**
2. It may be ensured that the information of loans and advances made by the Union Government furnished to this office for inclusion in the Union Government Finance Accounts like 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 2016-17 only (and not the progressive figures) are to be indicated in the footnote 1 below Section 1.

(iii) In the footnote 2 below Section 1 only the progressive figure is to be indicated.

(iv) For the footnote 4 below Section 1 the grouping under "**Loanee Group**" is as given in 3(i) above.
4. Under Section: 2 – Summary of Loans and Advances: Sector-wise, information is to be given as per following grouping under "**Sector**": -
 - (a) General Services (Major Head 6075)
 - (b) Social Services (Major Heads from 6202 to 6250)
 - (c) Economic Services (Major Heads from 6401 to 7475 and Major Head 7615)
 - (d) State Governments (Major Head 7601)
 - (e) U.T. Governments (Major Head 7602)
 - (f) Foreign Government (Major Head 7605)
 - (g) Government Servants (Major Head 7610)

Instructions for preparation of Statement no. 15: Detailed Statement of Loans and Advances made by the Union Government (IGAS-3)

1. Complete information in respect of all units functioning under the Ministry/Department is to be furnished as per Section -1 to 3 given under PROFORMA - 3. If there is no information to be furnished, a NIL report may invariably be sent. **The statement is to be signed by the CCA/CA (independent charge only).**
2. It may be ensured that the information of loans and advances made by the Union Government furnished to this office for inclusion in the Union Government Finance Accounts like as Disbursement, repayments interest – credited, write off etc. agrees with the corresponding figure appearing in Statement no. 3 and that in SCT.
3. The formats given are for the purpose of guidance. All Heads of Accounts pertaining to Min./Deptt. In Section 1 of detailed statement, all States/UTs pertaining to Min./Deptt. In section 2 of detailed statements, Additional disclosures and all entities pertaining to Min./Deptt. in section 3 are to be shown.
4. In Section 2 and 3 "**earliest period to which the arrears relate**" is not to be changed from what it was depicted during last year. However, if some amount is repaid which necessitates the change in the earliest period to which arrears relate, it is to be certified that said amount also appears in the SCT. For any other reason including change due to reconciliation, proper explanation may be furnished in the footnote.
5. Deletion/Enlistment of Defaulters: In case of deletion of defaulters (Repayment of arrears), it may be ensured that amount in arrear (Principal and interest) has either been received or written off. In case it has been received it is to be certified that said amount also appears in SCT. In case of enlistment of defaulters with arrears pertaining to more than a year back in current statement (section 2/3 of St. No. 15) it must be explained as to why it was not incorporated in the statement of previous year.
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. Government Sanction conveying the write off is enclosed."

7. If against Principal amount in arrears interest amount in arrears are not shown, reasons for the same may be furnished in footnote as whether the loan is interest free or otherwise.
8. For Principal amount in arrear remaining at the same level, interest amount in arrears should increase from what it was in the previous year. In case there is no increase, reasons for the same may be furnished for each such case in footnote.
9. Further, in Section 2 and 3 under the column - "Total loans outstanding against the entity on 31.3.2017" 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.

INDIAN GOVERNMENT ACCOUNTING STANDARD: 3 (i)
Statement No. 3 - Statement of Loans and Advances made by the
Union Government for 2016-17

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

(In lakhs of rupees)

Loanee Group	Opening Balance on April 1, 2016	Disbursements during the year	Repayment during the year	Write-off of irrecoverable loans and advances	Closing Balance on March 31, 2017 {(2+3) - (4+5)}	Net increase/decrease during the year (6-2)	Interest payment in arrears
1	2	3	4	5	6	7	8
State Governments							
Union Territory Government							
Foreign Governments							
Government Corporations, Non-Government Institutions, Local Funds, Cultivators etc.							
Government Servants							
TOTAL							

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 13th Finance Commission, repayments by the States/Union Territories amounting to Rs. lakhs have been written off up to March 31, 2017.
- At the beginning of the year, there was a balance of Rs. lakhs sanctioned to State Governments as Ways and Means Advances. During the year, an amount of Rs. Lakhs was paid as Ways and Means Advances to State Government for clearance/avoidance of overdrafts from the Reserve Bank of India. The State Governments repaid Rs. lakhs during the year leaving a balance of Rs. lakhs.
- Following are the cases of a loan having been sanctioned as "loan in perpetuity":

(In lakhs of rupees)

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

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

(In lakhs of rupees)

Sector	Opening Balance on April 1, 2016	Disbursements during the year	Re-payment during the year	Write-off of irre-coverable loans and advances	Closing Balance on March 31, 2017 {(2+3) - (4+5)}	Net increase/decrease during the year (6-2)	Interest payment in arrears
1	2	3	4	5	6	7	8
General Services (Major Head 6075)							
Social Services (Major Heads from 6202 to 6250)							
Economic Services (Major Heads from 6401 to 7475 and Major Head 7615)							
State and U.T. Governments (Major Head 7601 & 7602)							
Foreign Government (Major Head 7605)							
Government Servants (Major Head 7610)							
TOTAL							

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, 2017			Earliest period to which arrears relate	Total loans outstanding against the entity on March 31, 2017
	Principal	Interest	Total		
1	2	3	4	5	6
State and Union Territory Governments					
Other Loanee entities					
TOTAL					

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**

Out of total disbursement, amount for plan purpose has been shown in brackets below the total figure of disbursement for each major head

(In lakhs of rupees)

Major /Minor Head of Account Head	Opening Balance on April 1, 2016	Dis-bursements during the year	Re-payment during the year	Write-off of irr-ecoverable loans and advances	Closing Balance on March 31, 2017 {(3+4) – (5+6)}	Net increase/decrease during the year (7-3)	Interest credited
1 & 2	3	4	5	6	7	8	9
6202 – Loans for Education, Sports, Art and Culture							
01- General Education -							
202 Secondary Education							
203 University and Higher Education							
600 General							
902 Deduct recoveries met from the social and infrastructure development fund							
Total – (01)							
02- Technical Education -							
104 Polytechnics							
105 Engineering/Technical Colleges and Institutes							
800 Other Loans							
Total – (02)							
03-Sports and Youth Services-							
800 Other Loans							
Total – (03)							
04-Art and Culture-							
102 Promotion of Arts and Culture							
797 Transfer to/from Reserve Funds and Deposit Accounts							
Total – (04)							
TOTAL							
:							
:							
:							
And so on							
GRAND TOTAL							

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

(In lakhs of rupees)

Name of the State or Union Territory Government	Amount of arrears as on March, 31, 2017			Earliest period to which arrears relate	Total loans outstanding against the entity on March 31, 2017
	Principal	Interest	Total		
1	2	3	4	5	6
Andhra Pradesh					
Arunachal Pradesh					
Assam					
:					
:					
:					
And so on					
Total - State Governments					
Delhi					
Puducherry					
:					
:					
And so on					
Total - Union Territory Governments					
Total - State Governments & Union Territory Governments					
Total of other Loanee entities					
Grand Total - State Governments, Union Territory Governments and of other Loanee entities					

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

(In lakhs of rupees)

Loanee-Entity	Amount of arrears as on March, 31, 2017			Earliest period to which arrears relate	Total loans outstanding against the entity on March 31, 2017
	Principal	Interest	Total		
1	2	3	4	5	6
Central Fisheries Corporation of India, Howrah					
Hindustan Aeronautics Ltd., Bengaluru					
:					
:					
:					
And so on					
TOTAL					

Additional Disclosures

Fresh Loans and Advances made during the year 2016-17

(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
Andhra Pradesh				
Arunachal Pradesh				
:				
:				
:				
And so on				
Total – State Governments				
Delhi				
Puducherry				
:				
:				
:				
And so on				
Total – Union Territory Governments				
Mayanmar				
Turkmenistan				
:				
:				
:				
And so on				
Total – Foreign Governments				
Himachal Agro Limited				
Malabar Arabian Fisheries Limited, Kochi				
:				
:				
:				
And so on				
Total – Government Corporations, Non-Government Institutions, Local Funds, Cultivators etc.				
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				
Total – Loans to Government Servants etc				
GRAND TOTAL				

NOTES:

Disclosures indicating extraordinary transactions relating to Loans and Advances:

1. Following are the cases of a loan having been sanctioned as 'loan in perpetuity':

(In lakhs of rupees)

Sl. No.	Year of Sanction	Sanction Order No.	Amount	Rate of Interest
Arunachal Pradesh				
Assam				
:				
:				
:				
And so on				
Total – State Governments				
Delhi				
Puducherry				
:				
:				
:				
And so on				
Total – Union Territory Governments				
Mayanmar				

Turkmenistan				
:				
:				
:				
And so on				
Total – Foreign Governments				
Himachal Agro Limited				
Malabar Arabian Fisheries Limited, Kochi				
:				
:				
:				
And so on				
Total – Government Corporations, Non-Government Institutions, Local Funds, Cultivators etc.				
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				
Total – Loans to Government Servants etc				
GRAND TOTAL				

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
Andhra Pradesh			
Arunachal Pradesh			
:			
:			
:			
And so on			
Total – State Governments			
Andaman and Nicobar Islands			
Chandigarh			
:			
:			
:			
And so on			
Total – Union Territory Governments			
Mayanmar			
Turkmenistan			
:			
:			
:			
And so on			
Total – Foreign Governments			
Himachal Agro Limited			
Malabar Arabian Fisheries Limited, Kochi			
:			
:			
:			
And so on			
Total – Government Corporations, Non-Government Institutions, Local Funds, Cultivators etc.			
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			
Total – Loans to Government Servants etc			
GRAND TOTAL			

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, 2017			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
Andhra Pradesh							
Arunachal Pradesh							
:							
:							
:							
And so on							
Total – State Governments							
Delhi							
Puducherry							
:							
:							
And so on							
Total – Union Territory Governments							
Mayanmar							
Turkmenistan							
:							
:							
:							
And so on							
Total – Foreign Governments							
Himachal Agro Limited							
Malabar Arabian Fisheries Limited, Kochi							
:							
:							
:							
And so on							
Total – Government Corporations, Non-Government Institutions, Local Funds, Cultivators etc.							
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							
Total – Loans to Government Servants etc							
GRAND TOTAL							

**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.: -