

S-11022/01/153/MF-CGA/DAMA/Prov/2017-18/22
Government of India
Ministry of Finance, Department of Expenditure
Controller General of Accounts
(DAMA Section)
Mahalekha Niyantarak Bhawan, GPO Complex,
INA, New Delhi

Dated:-21 April 2018

OFFICE MEMORANDUM

Subject:- Booking of Interest on Loan to Government Servant FY 2017-18.

A reference is invited to the Correction slip no. 865 dated 13.7.2017 of List of Major & Minor Head of Accounts(LM&MH) issued by O/o CGA in which a new **Minor Head 118** was opened for booking of **Interest on Loans to Government Servants** under Major Head 0049 effective from 2017-18.

Interest on Loans to Government Servant

Old Head of Account	New Head of Account
0049.03.800	0049.03.118

On Scrutiny of the controllers accounts, it reveals that majority of controllers are still operating the old account code for fresh transactions. The accounting data prior to 13.7.2017 also need to be transferred to the new account code for **Interest on Loans to Government Servants**.

All the controllers are therefore requested to make necessary transfer entries as per the correction slip no. 865 of LM&MH of Accounts(copy enclosed) in the Supplementary – 1 accounts 2017-18 positively which is due on 7th May, 2018.



(Tripti P Ghosh)

Jt. Controller General of Accounts

To

- (i) All Pr.CCAs, CCAs, CAs with independent charge.
- (ii) All Non Civil Ministries.
- (iii) Lok Sabha, Rajya Sabha, President Secretariat, NCT of Delhi, A.G.(Audit), Delhi and Election Commission
- (iv) All 5 UT Administrations.
- (v) Sr.AOs of Finance Accounts Section / Appropriation Accounts Section

Copy to Sr.AO, ITD for uploading on CGA's web-site.

Ministry of Finance
Department of Expenditure
Office of the Controller General of Accounts
New Delhi

List of Major and Minor Heads of Account of Union and States

Correction Slip No. 865

Dated: 13-07-2017

Page No.21 (Reprint of Fourth Edition)

Major Head: 0049 – Interest Receipts

Sub-Major Head: 03-Other Interest receipts of Central Government

(i) Insert the following Minor Heads below existing Minor Head '114-Prevention of Money Laundering Act, 2002' (Inserted vide CS 692 dated 26-04-2010):

115- Interest on Special Drawing Rights (SDRs) holding received from International Monetary Fund

116- Premium on Market Loans

117- Interest on Market Loans

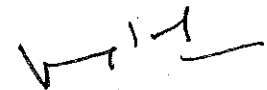
118- Interest on Loans to Government Servants (10)

(ii) Delete para (a) from the Note (5) below this Major Head.

(iii) Add the footnote (10) below this Major Head:

(10) This Minor Head will accommodate the interest on Loans to Government Servants, separate sub heads may be opened under this Minor Head for each type of Interest Bearing Advances.

(Effective from 2017-18)
(Authority T-14018/29/2016/MH 0049/Code)



(Vinay Singhal)
Sr. Accounts Officer (Code)