

Ministry of Finance
Department of Expenditure
Office of the Controller General of Accounts
Mahalekha Niyantarak Bhawan
E Block, GPO Complex, INA, New Delhi-110023

No. 11012(12)/1/2020-Codes-CGA/cno 1012/457-464 Dated: 10-12-2021
To,

Smt. Alka Anand,
Sr. Administrative Officer (Procedure-I),
O/o C&AG, 10 Bahadur Shah Zafar Marg,
New Delhi-110002

Subject: Revision of Rule 71 of Government Accounting Rules, 1990.

Sir,

Please refer to your office UO No. 330/Government Accounts/207-2019 dated 17-03-2020 on the subject cited above. I am to enclose herewith Correction Slip Number 4 dated 09-12-2021 for revision of Rule 71 of Government Accounting Rules, 1990.

Yours faithfully,

 10/12/2021

(Vijay Kumar)

Sr. Accounts Officer (Code)

Copy along-with Correction Slip Number 04 dated 09-12-2021 forwarded to:

1. Shri Rakesh Bhatnagar, Dy. Director (Budget), Ministry of Finance, DEA, North Block, New Delhi
2. Sr. AO, Data Analytics and Monthly Accounts, O/o CGA
3. Sr. AO, Finance Account, O/o CGA
4. Sr. AO, Appropriation Accounts, O/o CGA
5. Sr. AO, ITD for uploading the same on the website of CGA
6. Sr. AO, TA-1, O/o CGA
7. Asstt. Director (Official Language), O/o CGA for Hindi translation

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Government Accounting Rules, 1990

Correction Slip No. 04
Dated: 09-12-2021


Page No. 62

Sale-proceeds of Government land and Buildings

71. The sale proceeds of Government land and buildings will be credited to Major Head '4000-Miscellaneous Capital Receipts' in all cases.

Note:- The progressive capital expenditure under the specific Major Head, from which the original expenditure/investment was made, will be reduced through Prior Period Adjustment Account (PPAA) corresponding to the expenditure incurred initially.

(Effective from 2021-22)
(Authority Codes-11011(12)1/2020/Codes-CGA/Cno 1012)


(Vijay Kumar)
Sr. Accounts Officer (Codes)

वित्त मंत्रालय
व्यय विभाग
महालेखा नियंत्रक कार्यालय
नई दिल्ली
सरकारी लेखाकरण नियम, 1990

शुद्धि पर्ची संख्या: 04
दिनांक: 09-12-2021

पृष्ठ संख्या : 62

सरकारी भूमि और भवनों की विक्रय आय

71. सरकारी भूमि और भवनों की सभी विक्रय आय मुख्य शीर्ष '4000-विविध पूंजीगत प्राप्तियाँ' में जमा किया जाएगा।

टिप्पणी : विशिष्ट प्रमुख शीर्ष के तहत उत्तरोत्तर पूंजीगत व्यय, जिसमें से मूल व्यय/निवेश किया गया था, को प्रारंभ में किए गए व्यय के अनुसार पूर्व अवधि समायोजन खाते (पीपीएए) के माध्यम से कम किया जाएगा।

(2021-2022 से प्रभावी)

(प्राधिकार कोड्स-11011(12)/1/2020-कोड्स/सीजीए/सी नं.1012)



(विजय कुमार)
वरिष्ठ लेखा अधिकारी (संहिता)