മേലെഴുത്ത് നമ്പർ ജി1/15512/2018/കോ.വി.വ തീയതി 09.05.2018

തിരുവനന്തപുരം അക്കൗണ്ടന്റെ ജനറലിന്റെ കത്തിന്റെ പകർപ്പ് എല്ലാ ഗവൺമെന്റ് കോളേജ് പ്രിൻസിപ്പാൾമാരക്കും ഡെപ്യൂട്ടി ഡയറക്ടർമാർക്കും, ഗവൺമെന്റ് കോളേജ് ഹോസ്റ്റൽ വാർഡൻമാരുടെയും അറിവിലേയ്ക്കും അടിയന്തിര റിപ്പോർട്ട് ലഭ്യമാക്കുന്നതിലേയ്ക്കും അയയ്ക്കുന്നു.

വിശ്വസ്തതയോടെ

ഉള്ളടക്കം:- നിർദ്ദിഷ്ടഅപ്പൻഡിക്സുകൾ

ഒപ്പ്/-
ഡോ.ഡി.കെ. സതീഷ്
അഡിഷണൽ ഡയറക്ടർ (ഇൻചാർജ്)
കോളേജ് വിദ്യാഭ്യാസ ഡയറക്ടർക്കുവേണ്ടി

അംഗീകാരത്തോടെ

സൂപ്രണ്ട്

ആർ.ബി. 14.05.2018

EL 071546868IN

महालेखाकार (ले व ह) केरल का कार्यालय, तिरुवनन्तपुरम-695 001
OFFICE OF THE ACCOUNTANT GENERAL (A&E), KERALA,
THIRUVANANTHAPURAM - 695 001

सत्यमेव जयते

FINANCE ACCOUNTS 2017-18

TOP PRIORITY

LA.1/1/FA/2017-18
Dated: 06.04.2018

12 APR 2018

15512

To

THE DIRECTOR
COLLEGIATE EDUCATION
THIRUVANANTHAPURAM-33
Vikas Bhavan.

Received on 13/4 5pm

Sir,

Sub: Statement of Loans and Advances given by Government – The position of **defaulted loans/recoveries in arrears as on 31-3-2018**- Regarding.

Ref: Govt.of India Gazette Notification dated 13th February, 2012 regarding Indian Govt. Accounting Standard-3 on Loans and Advances made by Governments.

According to the directions contained in the Government Order cited, the Departmental officers who maintain the detailed accounts of loan from Government are required to furnish a statement showing the recoveries in arrears as on 31st March on principal and interest in respect of the various loans availed for incorporation in the Finance Accounts for 2017-18. Therefore, all Heads of Departments who maintain the detailed accounts of departmental loan (excluding advances to Govt. servants) are requested to forward a statement of **defaulted loans/recoveries in arrears as on 31-3-2018** so as to reach this office **WITHIN A FORTNIGHT.**

The following guidelines may please be noted while preparing the statement:

1. The position of Defaulted loans/Recoveries in Arrears does not relate to the entire loan amount outstanding but **the amount of the loan due to have been repaid by 31st March 2018**. Out of the loan amount outstanding as on 31-3-2018, the principal and interest which is due to be recovered upto 31-3-2018 as per the Terms & Conditions of the loans but not recovered upto 31-3-2018 may be shown as principal and interest respectively under the column **Recoveries in arrears**. For eg. if loans are to be repaid in three years becomes defaulted, first year's defaulted instalment should be shown as 2nd year's principal and interest portion of recoveries in arrears. First and second year's defaulted instalments should be shown as 3rd years principal and interest portion of recoveries in arrears. From fourth year onwards, the entire principal and interest of the loan should be shown as recoveries in arrears, if not repaid.

2. The Financial Year in which the earliest arrear loan occurred in respect of each loanee-entity should be mentioned in the column **'Earliest period to which arrears relate'**.

3. All outstanding loans till 31-03-2018 in respect of each loanee-entity should be included in the column **'Total loans outstanding against the entity on 31-03-2018'**.

4. All columns of **Summary of re-payment in arrears** as well as Additional Disclosures

ई-मेल /Email: agaekerala@cag.gov.in फैक्स /Fax: 0471-2330242 टेलिफोन /Telephone: 0471-2776100
वेबसाइट /Website: http://www.agker.cag.gov.in

5. **Additional Disclosure** should include:

(1) Fresh Loans and Advances made during the year 2017-2018 (from whom repayment of earlier loans are **not** in arrears)

(2) Fresh loans and Advances made during the year to the loanee entities **from whom repayments of earlier loans are in arrears**

(3) Loans granted by the Government though the **terms and conditions are yet to be settled**.

(4) Cases of a loan having been sanctioned as **'loan in perpetuity'** (loan which needs to be serviced by way of payment of interest wherever so enjoined).

6. The Statement is to be prepared for each detailed head separately and it should be consolidated specifying the name and arrears of each loanee institutions under your control instead of sending individual statements from the subordinate offices.

7. If the amount of arrears in recovery of interest outstanding is greater than the Principal amount of loan outstanding, reasons thereof may be indicated.

8. The latest position regarding the recovery of dues from the Institution under liquidation, if any, may be stated.

9. Loans having been granted by the Government but the terms and Conditions are yet to be settled should be included specifying the earliest period to which the loans relate.

10. The details of write-off of loans and the loans converted as equity but not appeared in the Finance Accounts may be intimated from the earliest period specifying the Head of Account of the original loan, the date of conversion along with a copy of the G.O. and details of budget allocation obtained may also be intimated.

11. Indian Govt. Accounting Standard-3 format on Loans and Advances made by Govt. as per the Government of India Notification dated 13th February, 2012 may be referred to for guidance.

12. The loan outstanding as on 31st March as per your office records may be reconciled with the books of Accountant General every year. A certificate to the effect that Utilization Certificates are duly received and filed in respect of the loans sanctioned may also be intimated to this office.

If the statement of defaulted loans/recoveries furnished for any previous year is found defective on later scrutiny or not seen furnished during previous yours, a revised statement for the year incorporating all the necessary details may be furnished along with the statement for this year. All Departments should furnish statements of outstanding loans of all Institutions and also the loans outstanding under different schemes up to detailed head of account under their control even though no additions or repayments to loan are made during the current financial year, along with statements of Additional Disclosures as per the IGAS-3 on Loans and Advances made by government (as per the format given above).

Yours faithfully,

Accounts Officer

Annexure - I

Section : 2 Repayment in arrears from other Loanee Entities							
(Rupees in lakh)							
Loanee Entity	Head of Account	Amount of Loan	Amount of arrears as on 31st March,2018			Earliest period to which arrears relates	Total Loans outstanding against the entity on March 31,2018
			Principal	Interest	Total		
1	2	3	4	5	6	7	8

Annexure - II

II Fresh Loans and advances made during the year 2017-2018					
					(Rupees in lakh)
Loanee Entity	Head of Account	Number of Loans	Total Amount of loan	Terms and conditions	
				Rate of Interest (%)	Morotoruim period ,if any (*)
1	2	3	4	5	6

Annexure - III

III Cases of loan having been sanctioned as ' Loan in perpetuity'				
				(Rupees in lakh)
Sl. No.	Year of Sanction	Sanction Order No.	Amount	Rate of Interest
1	2	3	4	5

Annexure - V

(Rupees in lakh)

Loanee Entity	Loan Disbursed during the current year		Amount of arrears as on March 31, 2018			Earliest period to which arrears relate	Reason for disbursement during the curreny year (*)
	Rate of Interest (%)	Principal	Principal	Interest	Total		
1	2	3	4	5	6	7	8

Annexure - IV

IV Loans granted by the Government though the terms and conditions are yet to be settled				
				(Rupees in lakh)
Loanee Entity	Head of Account	Number of Loans	Total Amount	Earliest period which the loan relate
1	2	3	4	5