

Government of India  
Ministry of Finance, Department of Expenditure  
Controller General of Accounts  
Mahalekha Niyantak Bhawan, Block-E  
General Pool Office (GPO) Complex, INA, New Delhi.  
No. O-30002/4/2021- Finance A/c/CGA/Comp No.7008/666  
Dated: 27.03.2025

Office Memorandum

Subject : Reserve Funds operated in Public Account-Reg.

The matter pertains to the transfer to funds operated in the Public Account and expenditure on various schemes funded through the designated fund during the FY 2024-25. It has been noted that the necessary entries were either not made or only partially recorded in the books of accounts according to the budgetary provisions in previous years.

To ensure proper financial management, it is imperative that all transfers to and met out from the fund, as well as expenditures on various schemes, be strictly executed in accordance with the approved budgetary provisions for FY 2024-25. It may be ensured that the accounting entries towards transfer to and met out from the reserve funds should be made on the basis of sanctions issued by the concerned divisions/departments responsible for managing the funds in the Public Account.

This matter should be treated as a '**Top Priority**' to avoid discrepancies and ensure compliance with financial regulations.

(Sanchita Shukla)  
Jt. Controller General of Accounts

To

1. Pr.CCAs/CCAs/CAs with independent charge.
2. Sr.AO(GIFMIS) for uploading on website of O/o CGA.