

F.No.10(6)/2025/TA/425
Ministry of Finance
Department of Expenditure
Controller General of Accounts
1st Floor, Mahalekha Niyantak Bhawan,
Block- E, GPO Complex, Near INA
New Delhi

Dated 20 November, 2025

Office Memorandum

Subject : Maintenance of Broadsheet for Reserve Funds/Deposits Accounts in Public Accounts.

Reference is invited to the approved accounting procedures for operationalization of several Reserve Funds/Deposits Accounts in Public Accounts of India being operated in various Ministries/Departments. As per the approved accounting procedures, a broadsheet reflecting the opening balance, receipt and expenditure during the year and closing balance against the respective Reserve fund/Deposit Account has to be maintained by the concerned PAO of the administrative Ministry.

All the Pr.CCAs/CCAs/CAs of the Ministries/Departments are, therefore, requested to ensure that the stated broadsheets are maintained by their concerned PAOs against the Reserve Funds/Deposit Accounts operating under their Ministries/Departments in compliance with the approved accounting procedures. Further, they are also requested to provide extract/copy of the broadsheets of Reserve Funds/Deposit Accounts for the period pertaining to last one year.



(Sanchita Shukla)
Jt. Controller General of Accounts

To,

All the Pr.CCAs/CCAs/CAs of the Ministries/Departments

✓ Copy to: Sr.AO, ITD with a request to upload the OM on CGA's website